



July 22, 2013

**E-FILING**

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

RE: Docket No. 110257-WS; Application for increase in water and wastewater rates in  
Seminole County by Sanlando Utilities Corporation  
Our File No.: 30057.198

Dear Ms. Cole:

Commission Order No. PSC-13-0085-PAA-WS requires that Sanlando Utilities Corporation ("Sanlando") provide proof that the Commission Ordered Adjustments ("COAs") have been made on its books and records.

1. The PAA order shows two sets of adjustments to rate base and net depreciation expense. We have included Schedule 1 to summarize these adjustments. We have also analyzed the adjustments submitted by Sanlando and prepared Schedule 2 to summarize the adjustments reflected in the 36 pages of bookkeeping entries provided with the letter dated June 10, 2013. These schedules appear to indicate significant differences in what was included in the Commission Order and what was submitted in Sanlando's bookkeeping entries.

**Response:** Sanlando will address OPC's specific concerns in the identified items.

2. OPC attempted to analyze the bookkeeping entries provided by Sanlando and compare these to the adjustments included in the Commission Order. Schedule 3 reflects our analysis. This schedule starts with the Sanlando entries. We then tried to match these entries with the detail provided in the staff audit report and the utility response to the staff audit report. When no corresponding account was included in the Sanlando entries, we added a line for the account. The last four columns reflect the differences by rate base category. Following are several specific examples, but we believe that all the bookkeeping entries should be reconciled to the Commission order.

- a. Some of the differences are in accumulated depreciation and accumulated amortization and appear to be an updated amount to reflect the continued accrual between the end of the test year and the time of the bookkeeping entry. However, some adjustments do not appear to relate at all to the PSC Order. For instance, the following items are examples of entries to accumulated depreciation that do not appear to have a corresponding adjustment in the Order:
- i. Line 121 of JE 156769 for \$23,312.50
  - ii. Lines 250-252 of JE 156769 for \$47,943.77, \$64,429.49, and \$44,594.76
  - iii. Line 12 of JE 156489 for \$256,685.21

**Response:** When preparing the Commission ordered adjustments, the Utility noticed some depreciation corrections that needed to be made. Line 121 of JE 159769 is one such correction. Please see the attached support labeled, "Responses to OPC Concerns Regarding COAs, Item (2)(a)(i) for support for the \$23,312.50. It accounts for additional depreciation that should have been taken on a specific project in 2008.

It was discovered during the COA process that Outfall Lines, Office Furniture & Equipment (for BU 255101), and Tools, Shop, & Miscellaneous Equipment (for BU 255101) were all over-depreciated. The adjustment on lines 250-252 of JE 156769 brings the net asset balance to zero.

There is no asset (or these assets have been reclassified) in Structures & Improvements – Water General. The \$256,685.21 reflects some A/D that was in the corresponding A/D account for Structures & Improvements – Water General. This A/D has been removed and accounted for in the proper structures & improvements account.

- b. The following item is an example of an entry to accumulated amortization that is for a significantly different amount than the staff audit:
  - i. Line 396 of JE 156769 reflects \$7,069.17 and the audit appears to indicate \$36,863.15.
- c. The following items are examples of entries to plant in service. We do not understand why these amounts do not reconcile to the year end adjustment amounts shown in the staff audit report.
  - i. Audit Finding No. 1 includes two adjustments to plant for \$82,000 (these are found on lines 4 and 6 of the auditor's "entry to correct ledger for restatement.") Sanlando stated that it agreed with Audit Finding No. 1. However, there does not appear to be a corresponding entry included in the bookkeeping entries provided by Sanlando.
  - ii. Line 67 of JE 156769 reflects an increase of \$1,136.32 and the audit appears to indicate a decrease of \$122,370.75.
- 3. OPC believes that if the documentation submitted as required by the order does not easily reconcile to the ordered adjustments, the utility should be required to submit a reconciliation or supporting work sheets.

Response: The Company is submitting its supporting work sheets that it believes will clear any questions raised on OPC's Schedule 3 that it attached within this document.

- 4. If the utility submits additional adjustments that are needed for errors or other corrections found by the utility, these should be in a separate schedule or document with a full description and supporting documentation provided. Otherwise, the inclusion of extraneous adjustments within the same document or schedule that responds to the Commission's Final Order requiring adjustments makes the task of identifying and verifying the utility's compliance much more difficult.

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**Response:** There are no further adjustments to submit.

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

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/der  
Enclosures

cc: Mr. Curt Mouring, Division of Economic Regulation (via e-mail)  
Kirsten Markwell, Regulatory Accounting Manager (via e-mail)  
Nicole Winans, Regulatory Accountant (via e-mail)  
Stephen C. Reilly, Esquire, OPC (via e-mail)

**SANLANDO UTILITIES CORPORATION  
DOCKET NO. 2110257-WS  
COMMISSION ORDERED ADJUSTMENTS**

**Adjustment #1**

| Co  | Bus Unit | Ledger | Account #   | Description                    | Debit | Credit | Asset # | 2013 | Dep Exp<br>2012 | Prior | 2013 | O&M<br>2012 | Prior   |
|-----|----------|--------|-------------|--------------------------------|-------|--------|---------|------|-----------------|-------|------|-------------|---------|
| 255 | 255100   | AA     | 255.1835    | A/D - Organization - Water     | 20.00 |        | 108265  |      |                 |       |      |             |         |
| 255 | 255100   | AA     | 255100.6445 | Dep Exp - Organization - Water |       | 20.00  | 108265  |      |                 |       |      |             | (20.00) |

\*To remove A/D for an account that has an asset balance of zero.

**Adjustment #2**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit      | Credit     | Asset # | 2013 | Dep Exp<br>2012 | Prior        | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|--|------------|------------|---------|------|-----------------|--------------|------|-------------|-------|
| 255 | 255100   | AA     | 255.1840    | A/D - Franchises - Water   | 4,623.37   |            | 108266  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1845    | A/D - Structures & Improvements - Source of Supply                 | 170,863.44 |            | 108271  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1880    | A/D - Infiltration Galleries                                       | 1,787.42   |            | 1002477 |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1895    | A/D - Pumping Equipment Electric - Source of Supply                | 0.02       |            | 98411   |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.19      | A/D - Pumping Equipment Electric - Water Treatment                 | 1,774.13   |            | 108274  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.191     | A/D - Water Treatment Equipment                                    | 12.72      |            | 108275  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1915    | A/D - Distribution Reservoirs & Standpipes                         | 2,303.49   |            | 108276  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1920    | A/D - Transmission & Distribution Mains                            | 11,770.10  |            | 108277  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1975    | A/D - Office Furniture & Equipment                                 | 503.51     |            | 108283  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1985    | A/D - Tools, Shop & Garage Equipment                               | 1,774.90   |            | 108285  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment              | 128,557.07 |            | 108272  | -    | -               | 128,557.07   |      |             |       |
| 255 | 255100   | AA     | 255100.6495 | Dep Exp - Supply Mains   | 0.06       |            | 95470   | -    | -               | 0.06         |      |             |       |
| 255 | 255100   | AA     | 255100.6485 | Dep Exp - Wells & Springs  | 768.34     |            | 108273  | -    | -               | 768.34       |      |             |       |
| 255 | 255100   | AA     | 255100.6500 | Dep Exp - Power Generation Equipment                               | 18.36      |            | 40109   | -    | -               | 18.36        |      |             |       |
| 255 | 255100   | AA     | 255100.6515 | Dep Exp - Pumping Equipment Electric - Transmission & Distribution | 343.39     |            | 95791   | -    | -               | 343.39       |      |             |       |
| 255 | 255100   | AA     | 255100.6535 | Dep Exp - Services   | 599.10     |            | 108278  | -    | -               | 599.10       |      |             |       |
| 255 | 255100   | AA     | 255100.6540 | Dep Exp - Meters   | 35,252.96  |            | 97833   | -    | -               | 35,252.96    |      |             |       |
| 255 | 255100   | AA     | 255100.6545 | Dep Exp - Meter Installations                                      | 18.27      |            | 108280  | -    | -               | 18.27        |      |             |       |
| 255 | 255100   | AA     | 255100.6550 | Dep Exp - Hydrants   | 67.07      |            | 40213   | -    | -               | 67.07        |      |             |       |
| 255 | 255100   | AA     | 255100.6555 | Dep Exp - Backflow Prevention Devices                              | 6.30       |            | 40124   | -    | -               | 6.30         |      |             |       |
| 255 | 255100   | AA     | 255100.6570 | Dep Exp - Other Miscellaneous Plant - Water Treatment              | 32.87      |            | 1003671 | -    | -               | 32.87        |      |             |       |
| 255 | 255100   | AA     | 255100.6575 | Dep Exp - Other Miscellaneous Plant - Transmission & Distribution  | 397.27     |            | 1000246 | -    | -               | 397.27       |      |             |       |
| 255 | 255100   | AA     | 255100.6580 | Dep Exp - Office Structures & Improvements                         | 6.57       |            | 108282  | -    | -               | 6.57         |      |             |       |
| 255 | 255100   | AA     | 255100.6600 | Dep Exp - Laboratory Equipment                                     | 3,073.69   |            | 108284  | -    | -               | 3,073.69     |      |             |       |
| 255 | 255100   | AA     | 255100.6605 | Dep Exp - Power Operated Equipment                                 | 106.92     |            | 2002282 | -    | -               | 106.92       |      |             |       |
| 255 | 255100   | AA     | 255100.6615 | Dep Exp - Miscellaneous Equipment                                  | 3,070.22   |            | 97347   | -    | -               | 3,070.22     |      |             |       |
| 255 | 255100   | AA     | 255100.6620 | Dep Exp - Other Tangible Plant - Water                             | 82.21      |            | 1003918 | -    | -               | 82.21        |      |             |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment                  |            | 128,557.07 | 108272  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1875    | A/D - Wells & Springs  |            | 768.34     | 108273  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1885    | A/D - Supply Mains   |            | 0.06       | 95470   |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1890    | A/D - Power Generation Equipment                                   |            | 18.36      | 40109   |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1905    | A/D - Pumping Equipment Electric - Transmission & Distribution     |            | 343.39     | 95791   |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1925    | A/D - Services   |            | 599.10     | 108278  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1930    | A/D - Meters   |            | 35,252.96  | 97833   |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1935    | A/D - Meter Installations  |            | 18.27      | 108280  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1940    | A/D - Hydrants   |            | 67.07      | 40213   |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1945    | A/D - Backflow Prevention Devices                                  |            | 6.30       | 40124   |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1960    | A/D - Other Miscellaneous Plant - Water Treatment                  |            | 32.87      | 1003671 |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1965    | A/D - Other Miscellaneous Plant - Transmission & Distribution      |            | 397.27     | 1000246 |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1970    | A/D - Office Structures & Improvements                             |            | 6.57       | 108282  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1990    | A/D - Laboratory Equipment   |            | 3,073.69   | 108284  |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.1995    | A/D - Power Operated Equipment                                     |            | 106.92     | 2002282 |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.2005    | A/D - Miscellaneous Equipment                                      |            | 3,070.22   | 97347   |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255.2010    | A/D - Other Tangible Plant - Water                                 |            | 82.21      | 1003918 |      |                 |              |      |             |       |
| 255 | 255100   | AA     | 255100.6450 | Dep Exp - Franchises - Water                                       |            | 4,623.37   | 108266  | -    | -               | (4,623.37)   |      |             |       |
| 255 | 255100   | AA     | 255100.6455 | Dep Exp - Structures & Improvements - Source of Supply             |            | 170,863.44 | 108271  | -    | -               | (170,863.44) |      |             |       |
| 255 | 255100   | AA     | 255100.6490 | Dep Exp - Infiltration Galleries                                   |            | 1,787.42   | 1002477 | -    | -               | (1,787.42)   |      |             |       |
| 255 | 255100   | AA     | 255100.6505 | Dep Exp - Pumping Equipment Electric - Source of Supply            |            | 0.02       | 98411   | -    | -               | (0.02)       |      |             |       |
| 255 | 255100   | AA     | 255100.6510 | Dep Exp - Pumping Equipment Electric - Water Treatment             |            | 1,774.13   | 108274  | -    | -               | (1,774.13)   |      |             |       |
| 255 | 255100   | AA     | 255100.6520 | Dep Exp - Water Treatment Equipment                                |            | 12.72      | 108275  | -    | -               | (12.72)      |      |             |       |
| 255 | 255100   | AA     | 255100.6525 | Dep Exp - Distribution Reservoirs & Standpipes                     |            | 2,303.49   | 108276  | -    | -               | (2,303.49)   |      |             |       |
| 255 | 255100   | AA     | 255100.6530 | Dep Exp - Transmission & Distribution Mains                        |            | 11,770.10  | 108277  | -    | -               | (11,770.10)  |      |             |       |
| 255 | 255100   | AA     | 255100.6585 | Dep Exp - Office Furniture & Equipment                             |            | 503.51     | 108283  | -    | -               | (503.51)     |      |             |       |
| 255 | 255100   | AA     | 255100.6595 | Dep Exp - Tools, Shop & Garage Equipment                           |            | 1,774.90   | 108285  | -    | -               | (1,774.90)   |      |             |       |

\*To correct A/D and depreciation expense on water assets through 2010.

**Adjustment #3**

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit      | Credit    | Asset #    | 2013   | Dep Exp<br>2012 | Prior    | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---|------------|-----------|------------|--------|-----------------|----------|------|-------------|-------|
| 255 | 255100   | AA     | 255.1055    | Structures & Improvements - Water Treatment           | 21,543.51  |           |            |        |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1860    | A/D - Structures & Improvements - Water General       | 135,231.63 |           | See detail |        |                 |          |      |             |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment | 2,246.62   |           |            | 245.10 | 462.32          | 1,539.20 |      |             |       |
| 255 | 255100   | AA     | 255.1065    | Structures & Improvements - Water General             |            | 21,543.51 | See detail |        |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment     |            | 2,246.62  |            |        |                 |          |      |             |       |

|     |        |    |             |   |            |            |          |          |              |
|-----|--------|----|-------------|---|------------|------------|----------|----------|--------------|
| 255 | 255100 | AA | 255100.6470 | Dep Exp - Structures & Improvements - Water General | 135,231.63 | See detail | (542.18) | (461.60) | (134,227.85) |
|-----|--------|----|-------------|---|------------|------------|----------|----------|--------------|

\*To reclassify costs in S&I - water general that really belong in S&I - water treatment, as well as related A/D and depreciation expense through May 2013.

**Adjustment #4**

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit     | Credit    | Asset #    | 2013     | Dep Exp 2012 | Prior     | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|---|-----------|-----------|------------|----------|--------------|-----------|------|----------|-------|
| 255 | 255100   | AA     | 255.1055    | Structures & Improvements - Water Treatment           | 9,344.96  |           | See detail |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment     | 1,359.17  |           | 1003587    |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment     | 22.93     |           | 1003590    |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment | 1,531.52  |           | See detail | 121.68   | 292.03       | 1,117.81  |      |          |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment | 50,614.08 |           | 1003587    | -        | -            | 50,614.08 |      |          |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment | 318.99    |           | 1003590    | -        | -            | 318.99    |      |          |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment | 74.14     |           | 1003597    | -        | -            | 74.14     |      |          |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment | 110.34    |           | 1003606    | -        | -            | 110.34    |      |          |       |
| 255 | 255100   | AA     | 255100.7750 | Allowance for Funds Used During Construction          | 132.33    |           |            |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1055    | Structures & Improvements - Water Treatment           |           | 9,320.02  | 1003587    |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1055    | Structures & Improvements - Water Treatment           |           | 157.27    | 1003590    |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment     |           | 1,531.52  | See detail |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment     |           | 50,614.08 | 1003587    |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment     |           | 318.99    | 1003590    |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment     |           | 74.14     | 1003597    |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1850    | A/D - Structures & Improvements - Water Treatment     |           | 110.34    | 1003606    |          |              |           |      |          |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment |           | 1,359.17  | 1003587    | (121.35) | (291.25)     | (946.56)  |      |          |       |
| 255 | 255100   | AA     | 255100.6460 | Dep Exp - Structures & Improvements - Water Treatment |           | 22.93     | 1003590    | (2.05)   | (4.91)       | (15.97)   |      |          |       |

\*To correct the AFUDC on project 2004003 for AFUDC taken in January 2008 through September 2008 when the project closed in December 2007, as well as related A/D and depreciation expense through May 2013, and to move post-close costs out of that project and into general ledger additions, and to account for the correct related A/D and depreciation expense on those general ledger additions through May 2013. In addition, to correct the AFUDC on project 2004697 for AFUDC taken in November 2007 through December 2007 when the project closed in October 2007, as well as related A/D and depreciation expense through May 2013. Finally, to correct depreciation on projects 2004872 and 2004834 that were placed in service in August 2008 but were not closed until October 2008.

**Adjustment #5**

| Co | Bus Unit | Ledger | Account # | Description | Debit | Credit | Asset # | 2013 | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior |
|----|----------|--------|-----------|-------------|-------|--------|---------|------|--------------|-------|------|----------|-------|
|----|----------|--------|-----------|-------------|-------|--------|---------|------|--------------|-------|------|----------|-------|

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**Adjustment #6**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit     | Credit    | Asset # | 2013       | Dep Exp 2012 | Prior    | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|--|-----------|-----------|---------|------------|--------------|----------|------|----------|-------|
| 255 | 255100   | AA     | 255.1100    | Pumping Equipment Electric - Source of Supply                      | 82,405.57 |           | 5000257 |            |              |          |      |          |       |
| 255 | 255100   | AA     | 255.1100    | Pumping Equipment Electric - Source of Supply                      | 13.97     |           | 5000257 |            |              |          |      |          |       |
| 255 | 255100   | AA     | 255.1905    | A/D - Pumping Equipment Electric - Transmission & Distribution     | 9,963.93  |           | 5000257 |            |              |          |      |          |       |
| 255 | 255100   | AA     | 255100.6505 | Dep Exp - Pumping Equipment Electric - Source of Supply            | 10,300.70 |           | 5000257 | 1,716.78   | 4,120.28     | 4,463.64 |      |          |       |
| 255 | 255100   | AA     | 255100.6505 | Dep Exp - Pumping Equipment Electric - Source of Supply            | 1.75      |           | 5000257 | 0.29       | 0.70         | 0.76     |      |          |       |
| 255 | 255100   | AA     | 255.1110    | Pumping Equipment Electric -Transmission & Distribution            |           | 82,405.57 | 5000257 |            |              |          |      |          |       |
| 255 | 255100   | AA     | 255.1895    | A/D - Pumping Equipment Electric - Source of Supply                |           | 10,300.70 | 5000257 |            |              |          |      |          |       |
| 255 | 255100   | AA     | 255.1895    | A/D - Pumping Equipment Electric - Source of Supply                |           | 1.75      | 5000257 |            |              |          |      |          |       |
| 255 | 255100   | AA     | 255100.6515 | Dep Exp - Pumping Equipment Electric - Transmission & Distribution |           | 9,963.93  | 5000257 | (2,811.78) | (7,152.15)   | -        |      |          |       |
| 255 | 255100   | AA     | 255100.7750 | Allowance for Funds Used During Construction                       |           | 13.97     |         |            |              |          |      |          |       |

\*To reclassify project 2000843 in electric pump equipment - transmission & distribution to electric pump equipment - source of supply, as well as related A/D and depreciation expense through May 2013, and to correct a small error in AFUDC and roll forward related A/D and depreciation expense through May 2013 for that adjustment as well.

**Adjustment #7**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit     | Credit    | Asset # | 2013   | Dep Exp 2012 | Prior     | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|--|-----------|-----------|---------|--------|--------------|-----------|------|----------|-------|
| 255 | 255100   | AA     | 255.1105    | Pumping Equipment Electric - Water Treatment           | 11,309.91 |           | 1003583 |        |              |           |      |          |       |
| 255 | 255100   | AA     | 255100.6510 | Dep Exp - Pumping Equipment Electric - Water Treatment | 2,827.48  |           | 1003583 | 235.62 | 565.50       | 2,026.36  |      |          |       |
| 255 | 255100   | AA     | 255100.6510 | Dep Exp - Pumping Equipment Electric - Water Treatment | 23,312.50 |           | 1003583 | -      | -            | 23,312.50 |      |          |       |
| 255 | 255100   | AA     | 255.1900    | A/D - Pumping Equipment Electric - Water Treatment     |           | 2,827.48  | 1003583 |        |              |           |      |          |       |
| 255 | 255100   | AA     | 255.1900    | A/D - Pumping Equipment Electric - Water Treatment     |           | 23,312.50 | 1003583 |        |              |           |      |          |       |
| 255 | 255100   | AA     | 255100.7750 | Allowance for Funds Used During Construction           |           | 11,309.91 |         |        |              |           |      |          |       |

\*To correct a small error in AFUDC and roll forward related A/D and depreciation expense through May 2013, as well as depreciation corrections for the project start date.

**Adjustment #8**

| Co  | Bus Unit | Ledger | Account #   | Description                                    | Debit    | Credit   | Asset # | 2013  | Dep Exp 2012 | Prior      | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|--|----------|----------|---------|-------|--------------|------------|------|----------|-------|
| 255 | 255100   | AA     | 255.1120    | Distribution Reservoirs & Standpipes           | 6,137.00 |          | 108276  |       |              |            |      |          |       |
| 255 | 255100   | AA     | 255100.6525 | Dep Exp - Distribution Reservoirs & Standpipes | 442.31   |          | 108276  | 69.11 | 165.86       | 207.33     |      |          |       |
| 255 | 255100   | AA     | 255.1915    | A/D - Distribution Reservoirs & Standpipes     |          | 704.93   | 108276  |       |              |            |      |          |       |
| 255 | 255100   | AA     | 255.1915    | A/D - Distribution Reservoirs & Standpipes     |          | 442.31   | 108276  |       |              |            |      |          |       |
| 255 | 255100   | AA     | 255100.6525 | Dep Exp - Distribution Reservoirs & Standpipes |          | 5,432.07 | 108276  | -     | -            | (5,432.07) |      |          |       |

\*To reverse a COA that was made in error from the prior rate case, and to roll forward related A/D and depreciation expense through May 2013. This COA was deemed to not be required.

**Adjustment #9**

| Co  | Bus Unit | Ledger | Account #   | Description                                  | Debit  | Credit | Asset # | 2013  | Dep Exp 2012 | Prior  | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|--|--------|--------|---------|-------|--------------|--------|------|----------|-------|
| 255 | 255100   | AA     | 255.1135    | Meters                                       | 687.74 |        | 1003611 |       |              |        |      |          |       |
| 255 | 255100   | AA     | 255100.6540 | Dep Exp - Meters                             | 705.34 |        | 1003611 | -     | -            | 705.34 |      |          |       |
| 255 | 255100   | AA     | 255100.6540 | Dep Exp - Meters                             | 166.20 |        | 1003611 | 14.33 | 34.39        | 117.49 |      |          |       |
| 255 | 255100   | AA     | 255.1930    | A/D - Meters                                 |        | 705.34 | 1003611 |       |              |        |      |          |       |
| 255 | 255100   | AA     | 255.1930    | A/D - Meters                                 |        | 166.20 | 1003611 |       |              |        |      |          |       |
| 255 | 255100   | AA     | 255100.7750 | Allowance for Funds Used During Construction |        | 687.74 |         |       |              |        |      |          |       |

\*To correct a small error in AFUDC and roll forward related A/D and depreciation expense through May 2013, as well as depreciation corrections for the project start date.

**Adjustment #10**

| Co  | Bus Unit | Ledger | Account #   | Description                         | Debit | Credit | Asset # | 2013 | Dep Exp 2012 | Prior  | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|-------------------------------------|-------|--------|---------|------|--------------|--------|------|----------|-------|
| 255 | 255101   | AA     | 255.2030    | A/D - Organization - Wastewater     | 0.12  |        | 101950  |      |              |        |      |          |       |
| 255 | 255101   | AA     | 255101.6640 | Dep Exp - Organization - Wastewater |       | 0.12   | 101950  | -    | -            | (0.12) |      |          |       |

\*To remove A/D for an account that has an asset balance of zero.

**Adjustment #11**

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit      | Credit     | Asset # | 2013 | Dep Exp 2012 | Prior       | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|---|------------|------------|---------|------|--------------|-------------|------|----------|-------|
| 255 | 255101   | AA     | 255.2040    | A/D - Franchises - Wastewater                                   | 4,237.24   |            | 101951  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2080    | A/D - Power Generation Equipment - Collection                   | 41.62      |            | 1002578 |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump                       | 231.90     |            | 90243   |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2250    | A/D - Miscellaneous Equipment - Wastewater                      | 18,333.98  |            | 171736  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2270    | A/D - Reuse Services  | 0.41       |            | 161187  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2280    | A/D - Reuse Distribution Reservoirs                             | 27.24      |            | 161190  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2285    | A/D - Reuse Transmission & Distribution Mains                   | 15,505.40  |            | 101962  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255101.6655 | Dep Exp - Structures & Improvements - Collection                | 9.76       |            | 98384   | -    | -            | 9.76        |      |          |       |
| 255 | 255101   | AA     | 255101.6660 | Dep Exp - Structures & Improvements - Lift Station              | 7,346.60   |            | 101953  | -    | -            | 7,346.60    |      |          |       |
| 255 | 255101   | AA     | 255101.6665 | Dep Exp - Structures & Improvements - Wastewater Treatment      | 293,939.64 |            | 1005282 | -    | -            | 293,939.64  |      |          |       |
| 255 | 255101   | AA     | 255101.6695 | Dep Exp - Power Generation Equipment - Wastewater Treatment     | 52.55      |            | 40122   | -    | -            | 52.55       |      |          |       |
| 255 | 255101   | AA     | 255101.6710 | Dep Exp - Collection Sewers - Gravity                           | 1,228.51   |            | 101957  | -    | -            | 1,228.51    |      |          |       |
| 255 | 255101   | AA     | 255101.6717 | Dep Exp - Manholes  | 9,727.95   |            | 101958  | -    | -            | 9,727.95    |      |          |       |
| 255 | 255101   | AA     | 255101.6730 | Dep Exp - Flow Measure Devices                                  | 25.66      |            | 98286   | -    | -            | 25.66       |      |          |       |
| 255 | 255101   | AA     | 255101.6750 | Dep Exp - Pumping Equipment - Reclaimed Water Treatment         | 36.46      |            | 98386   | -    | -            | 36.46       |      |          |       |
| 255 | 255101   | AA     | 255101.6765 | Dep Exp - Treatment & Disposal Equipment - Wastewater Treatment | 10,823.52  |            | 101963  | -    | -            | 10,823.52   |      |          |       |
| 255 | 255101   | AA     | 255101.6795 | Dep Exp - Other Miscellaneous Plant - Collection                | 21.26      |            | 1001132 | -    | -            | 21.26       |      |          |       |
| 255 | 255101   | AA     | 255101.6800 | Dep Exp - Other Miscellaneous Plant - Wastewater Pump           | 1,072.03   |            | 96954   | -    | -            | 1,072.03    |      |          |       |
| 255 | 255101   | AA     | 255101.6805 | Dep Exp - Other Plant - Wastewater Treatment                    | 545.40     |            | 2002324 | -    | -            | 545.40      |      |          |       |
| 255 | 255101   | AA     | 255101.6810 | Dep Exp - Other Plant - Reclaimed Wastewater Treatment          | 56.79      |            | 1001903 | -    | -            | 56.79       |      |          |       |
| 255 | 255101   | AA     | 255101.6840 | Dep Exp - Laboratory Equipment                                  | 3.86       |            | 1005037 | -    | -            | 3.86        |      |          |       |
| 255 | 255101   | AA     | 255101.6845 | Dep Exp - Power Operated Equipment                              | 21.63      |            | 1004997 | -    | -            | 21.63       |      |          |       |
| 255 | 255102   | AA     | 255102.6880 | Dep Exp - Reuse Meter Installations                             | 6.48       |            | 97524   | -    | -            | 6.48        |      |          |       |
| 255 | 255101   | AA     | 255.2050    | A/D - Structures & Improvements - Collection                    |            | 9.76       | 98384   |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2055    | A/D - Structures & Improvements - Lift Station                  |            | 7,346.60   | 101953  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2060    | A/D - Structures & Improvements - Wastewater Treatment          |            | 293,939.64 | 1005282 |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2090    | A/D - Power Generation Equipment - Wastewater Treatment         |            | 52.55      | 40122   |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2110    | A/D - Collection Sewers - Gravity                               |            | 1,228.51   | 101957  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2113    | A/D - Manholes  |            | 9,727.95   | 101958  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 252.2125    | A/D - Flow Measure Devices                                      |            | 25.66      | 98286   |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2145    | A/D - Pumping Equipment - Reclaimed Water Treatment             |            | 36.46      | 98386   |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2160    | A/D - Treatment & Disposal Equipment - Wastewater Treatment     |            | 10,823.52  | 101963  |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2190    | A/D - Other Miscellaneous Plant - Collection                    |            | 21.26      | 1001132 |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2195    | A/D - Other Miscellaneous Plant - Wastewater Pump               |            | 1,072.03   | 96954   |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2200    | A/D - Other Plant - Wastewater Treatment                        |            | 545.40     | 2002324 |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2205    | A/D - Other Plant - Reclaimed Water Treatment                   |            | 56.79      | 1001903 |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2235    | A/D - Laboratory Equipment                                      |            | 3.86       | 1005037 |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2240    | A/D - Power Operated Equipment                                  |            | 21.63      | 1004997 |      |              |             |      |          |       |
| 255 | 255102   | AA     | 255.2275    | A/D - Reuse Meter Installations                                 |            | 6.48       | 97524   |      |              |             |      |          |       |
| 255 | 255101   | AA     | 255101.6645 | Dep Exp - Franchises - Wastewater                               |            | 4,237.24   | 101951  | -    | -            | (4,237.24)  |      |          |       |
| 255 | 255101   | AA     | 255101.6685 | Dep Exp - Power Generation Equipment - Collection               |            | 41.62      | 1002578 | -    | -            | (41.62)     |      |          |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump                   |            | 231.90     | 90243   | -    | -            | (231.90)    |      |          |       |
| 255 | 255101   | AA     | 255101.6855 | Dep Exp - Miscellaneous Equipment - Wastewater                  |            | 18,333.98  | 171736  | -    | -            | (18,333.98) |      |          |       |
| 255 | 255101   | AA     | 255101.6875 | Dep Exp - Reuse Services  |            | 0.41       | 161187  | -    | -            | (0.41)      |      |          |       |
| 255 | 255101   | AA     | 255101.6885 | Dep Exp - Reuse Distribution Reservoirs                         |            | 27.24      | 161190  | -    | -            | (27.24)     |      |          |       |
| 255 | 255101   | AA     | 255101.6890 | Dep Exp - Reuse Transmission & Distribution Mains               |            | 15,505.40  | 101962  | -    | -            | (15,505.40) |      |          |       |

\*To correct A/D and depreciation expense on wastewater/reuse assets through 2010.

**Adjustment #12**

| Co  | Bus Unit | Ledger | Account # | Description                                    | Debit | Credit | Asset # | 2013 | Dep Exp<br>2012 | Prior | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-----------|--|-------|--------|---------|------|-----------------|-------|------|-------------|-------|
| 255 | 255101   | AA     | 255.1285  | Land & Land Rights - Wastewater General        | 0.02  |        |         |      |                 |       |      |             |       |
| 255 | 255101   | AA     | 255.1275  | Land & Land Rights - Reclaimed Water Treatment |       | 0.02   | 1005297 |      |                 |       |      |             |       |

\*To reclassify (\$0.02) from L&L Rights - Wastewater General to L&L Rights - Reclaimed Water Treatment.

**Adjustment #13**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit    | Credit   | Asset # | 2013  | Dep Exp<br>2012 | Prior      | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|--|----------|----------|---------|-------|-----------------|------------|------|-------------|-------|
| 255 | 255101   | AA     | 255.1295    | Structures & Improvements - Lift Station           | 1,434.00 |          | 161117  |       |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2055    | A/D - Structures & Improvements - Lift Station     | 2,304.66 |          | 161117  |       |                 |            |      |             |       |
| 255 | 255101   | AA     | 255101.7660 | Miscellaneous Expense - Non-Utility                | 2,726.64 |          |         |       |                 |            |      |             |       |
| 255 | 255101   | AA     | 255101.6660 | Dep Exp - Structures & Improvements - Lift Station | 164.14   |          | 161117  | -     | -               | 164.14     |      |             |       |
| 255 | 255101   | AA     | 255101.6660 | Dep Exp - Structures & Improvements - Lift Station | 152.96   |          | 161117  | 23.90 | 57.36           | 71.70      |      |             |       |
| 255 | 255101   | AA     | 255.2055    | A/D - Structures & Improvements - Lift Station     |          | 492.42   | 161117  |       |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2055    | A/D - Structures & Improvements - Lift Station     |          | 152.96   | 161117  |       |                 |            |      |             |       |
| 255 | 255101   | AA     | 255101.6660 | Dep Exp - Structures & Improvements - Lift Station |          | 5,974.72 | 161117  |       |                 | (5,974.72) |      |             |       |
| 255 | 255101   | AA     | 255101.6660 | Dep Exp - Structures & Improvements - Lift Station |          | 162.30   | 161117  |       |                 | (162.30)   |      |             |       |

\*To reverse a COA that was made in error from the prior rate case, and to roll forward related A/D and depreciation expense through May 2013. This COA was deemed to not be required.

**Adjustment #14**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit      | Credit     | Asset #    | 2013     | Dep Exp<br>2012 | Prior        | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|--|------------|------------|------------|----------|-----------------|--------------|------|-------------|-------|
| 255 | 255101   | AA     | 255.1300    | Structures & Improvements - Wastewater Treatment           | 17,398.65  |            | See detail |          |                 |              |      |             |       |
| 255 | 255101   | AA     | 255.2075    | A/D - Structures & Improvements - Wastewater General       | 296,273.54 |            | See detail |          |                 |              |      |             |       |
| 255 | 255101   | AA     | 255101.6665 | Dep Exp - Structures & Improvements - Wastewater Treatment | 1,796.70   |            | See detail | 226.45   | 538.08          | 1,032.18     |      |             |       |
| 255 | 255101   | AA     | 255.1315    | Structures & Improvements - Wastewater General             |            | 17,398.65  | See detail |          |                 |              |      |             |       |
| 255 | 255101   | AA     | 255.2060    | A/D - Structures & Improvements - Wastewater Treatment     |            | 1,796.70   | See detail |          |                 |              |      |             |       |
| 255 | 255101   | AA     | 255101.6680 | Dep Exp - Structures & Improvements - Wastewater General   |            | 296,273.54 | See detail | (180.84) | (535.88)        | (295,556.82) |      |             |       |

\*To reclassify costs in S&I - wastewater general that really belong in S&I - wastewater treatment, as well as related A/D and depreciation expense through May 2013.

**Adjustment #15**

| Co  | Bus Unit | Ledger | Account #   | Description                           | Debit     | Credit    | Asset #    | 2013     | Dep Exp<br>2012 | Prior    | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---------------------------------------|-----------|-----------|------------|----------|-----------------|----------|------|-------------|-------|
| 255 | 255101   | AA     | 255.1345    | Collection Sewers - Force             | 27,110.42 |           | See detail |          |                 |          |      |             |       |
| 255 | 255101   | AA     | 255.1360    | Services to Customers                 | 9,644.80  |           | See detail |          |                 |          |      |             |       |
| 255 | 255101   | AA     | 255.2110    | A/D - Collection Sewers - Gravity     | 1,556.34  |           | See detail |          |                 |          |      |             |       |
| 255 | 255101   | AA     | 255101.6710 | Dep Exp - Collection Sewers - Force   | 1,937.18  |           | See detail | 256.84   | 209.08          | 1,471.26 |      |             |       |
| 255 | 255101   | AA     | 255101.6725 | Dep Exp - Services to Customers       | 313.68    |           | See detail | 94.49    | 158.67          | 60.52    |      |             |       |
| 255 | 255101   | AA     | 255.1345    | Collection Sewers - Force             |           | 9,644.80  | See detail |          |                 |          |      |             |       |
| 255 | 255101   | AA     | 255.1350    | Collection Sewers - Gravity           |           | 27,110.42 | See detail |          |                 |          |      |             |       |
| 255 | 255101   | AA     | 255.2105    | A/D - Collection Sewers - Force       |           | 1,937.18  | See detail |          |                 |          |      |             |       |
| 255 | 255101   | AA     | 255.2120    | A/D - Services to Customers           |           | 313.68    | See detail |          |                 |          |      |             |       |
| 255 | 255101   | AA     | 255101.6715 | Dep Exp - Collection Sewers - Gravity |           | 1,556.34  | See detail | (251.02) | (602.45)        | (702.86) |      |             |       |

\*To reclassify costs in collection sewers - gravity that really belong in collection sewers - force, as well as related A/D and depreciation expense through May 2013, and also to reclassify costs in collection sewers - force that really belong in services to customers, as well as related A/D and depreciation expense through May 2013.

**Adjustment #16**

| Co  | Bus Unit | Ledger | Account #   | Description                           | Debit    | Credit   | Asset #    | 2013    | Dep Exp<br>2012 | Prior   | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---------------------------------------|----------|----------|------------|---------|-----------------|---------|------|-------------|-------|
| 255 | 255101   | AA     | 255.1353    | Manholes                              | 1,152.92 |          | See detail |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.1353    | Manholes                              | 1,360.90 |          | 101958     |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.2110    | A/D - Collection Sewers - Gravity     | 94.43    |          | See detail |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.2110    | A/D - Collection Sewers - Gravity     | 133.57   |          | 101957     |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.2113    | A/D - Manholes                        | 0.10     |          | 101957     |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255101.6717 | Dep Exp - Manholes                    | 141.64   |          | See detail | 16.01   | 38.43           | 87.20   |      |             |       |
| 255 | 255101   | AA     | 255101.6717 | Dep Exp - Manholes                    | 200.35   |          | 101958     | 18.90   | 45.36           | 136.09  |      |             |       |
| 255 | 255101   | AA     | 255.1350    | Collection Sewers - Gravity           |          | 1,152.92 | See detail |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.1350    | Collection Sewers - Gravity           |          | 1,360.90 | 101957     |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.1353    | Manholes                              |          | 1.00     | 101958     |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.2113    | A/D - Manholes                        |          | 141.64   | See detail |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.2113    | A/D - Manholes                        |          | 200.35   | 101958     |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255101.6710 | Dep Exp - Collection Sewers - Gravity |          | 94.43    | See detail | (10.68) | (25.62)         | (58.13) |      |             |       |
| 255 | 255101   | AA     | 255101.6710 | Dep Exp - Collection Sewers - Gravity |          | 133.57   | 101957     | (12.60) | (30.24)         | (90.73) |      |             |       |
| 255 | 255101   | AA     | 255101.6717 | Dep Exp - Manholes                    |          | 0.10     | 101957     | (0.01)  | (0.02)          | (0.07)  |      |             |       |

\*To reclassify costs in collection sewers - gravity that really belong in manholes, as well as related A/D and depreciation expense through May 2013, and also to correct for a \$1.00 rounding error for manholes, as well as related A/D and depreciation expense through May 2013.

**Adjustment #17**

| Co  | Bus Unit | Ledger | Account # | Description                         | Debit    | Credit | Asset # | 2013 | Dep Exp<br>2012 | Prior | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-----------|-------------------------------------|----------|--------|---------|------|-----------------|-------|------|-------------|-------|
| 255 | 255101   | AA     | 255.1380  | Pumping Equipment - Wastewater Pump | 2,001.00 |        | 90243   |      |                 |       |      |             |       |



|     |        |    |             |   |        |          |       |       |        |            |
|-----|--------|----|-------------|---|--------|----------|-------|-------|--------|------------|
| 255 | 255101 | AA | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump | 296.44 |          | 90243 | 46.32 | 111.17 | 138.96     |
| 255 | 255101 | AA | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     |        | 250.13   | 90243 |       |        |            |
| 255 | 255101 | AA | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     |        | 296.44   | 90243 |       |        |            |
| 255 | 255101 | AA | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |        | 1,750.87 | 90243 | -     | -      | (1,750.87) |

\*To reverse a COA that was made in error from the prior rate case, and to roll forward related A/D and depreciation expense through May 2013. This COA was deemed to not be required.

**Adjustment #18**

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit     | Credit    | Asset # | 2013   | Dep Exp 2012 | Prior     | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|---|-----------|-----------|---------|--------|--------------|-----------|------|----------|-------|
| 255 | 255101   | AA     | 255.1400    | Treatment & Disposal Equipment - Wastewater Treatment           | 23,620.00 |           | 101963  |        |              |           |      |          |       |
| 255 | 255101   | AA     | 255101.6765 | Dep Exp - Treatment & Disposal Equipment - Wastewater Treatment | 10,288.04 |           | 101963  | -      | -            | 10,288.04 |      |          |       |
| 255 | 255101   | AA     | 255101.6765 | Dep Exp - Treatment & Disposal Equipment - Wastewater Treatment | 3,389.91  |           | 101963  | 546.76 | 1,312.22     | 1,530.93  |      |          |       |
| 255 | 255101   | AA     | 255.2160    | A/D - Treatment & Disposal Equipment - Wastewater Treatment     |           | 33,908.04 | 101963  |        |              |           |      |          |       |
| 255 | 255101   | AA     | 255.2160    | A/D - Treatment & Disposal Equipment - Wastewater Treatment     |           | 3,389.91  | 101963  |        |              |           |      |          |       |

\*To reverse a COA that was made in error from the prior rate case, and to roll forward related A/D and depreciation expense through May 2013. This COA was deemed to not be required.

**Adjustment #19**

| Co  | Bus Unit | Ledger | Account #   | Description                               | Debit     | Credit    | Asset # | 2013       | Dep Exp 2012 | Prior       | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|---|-----------|-----------|---------|------------|--------------|-------------|------|----------|-------|
| 255 | 255100   | AA     | 255.2000    | A/D - Communication Equipment             | 9,445.20  |           | 108286  |            |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2180    | A/D - Outfall Lines                       | 47,943.77 |           | 101964  |            |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2220    | A/D - Office Furniture & Equipment        | 64,429.49 |           | 101965  |            |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2230    | A/D - Tools, Shop, & Garage Equipment     | 44,594.76 |           | 101966  |            |              |             |      |          |       |
| 255 | 255101   | AA     | 255.2245    | A/D - Communication Equipment             | 8,893.49  |           | 101967  |            |              |             |      |          |       |
| 255 | 255100   | AA     | 255100.6610 | Dep Exp - Communication Equipment         |           | 9,445.20  | 108285  | (1,824.76) | (5,474.28)   | (2,146.16)  |      |          |       |
| 255 | 255101   | AA     | 255101.6785 | Dep Exp - Outfall Lines                   |           | 47,943.77 | 101964  | (7,155.60) | (21,466.80)  | (19,321.37) |      |          |       |
| 255 | 255101   | AA     | 255101.6825 | Dep Exp - Office Furniture & Equipment    |           | 64,429.49 | 101965  | -          | -            | (64,429.49) |      |          |       |
| 255 | 255101   | AA     | 255101.6835 | Dep Exp - Tools, Shop, & Garage Equipment |           | 44,594.76 | 101966  | -          | -            | (44,594.76) |      |          |       |
| 255 | 255101   | AA     | 255101.6850 | Dep Exp - Tools, Shop, & Garage Equipment |           | 8,893.49  | 101967  | -          | -            | (8,893.49)  |      |          |       |

\*To write down A/D on assets that were overdepreciated to reflect a fully depreciated asset.

**Adjustment #20**

| Co  | Bus Unit | Ledger | Account #   | Description                                  | Debit  | Credit | Asset # | 2013  | Dep Exp 2012 | Prior   | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|--|--------|--------|---------|-------|--------------|---------|------|----------|-------|
| 255 | 255101   | AA     | 255.2200    | A/D - Other Plant - Wastewater Treatment     | 75.63  |        | 97092   |       |              |         |      |          |       |
| 255 | 255101   | AA     | 255101.6805 | Dep Exp - Other Plant - Wastewater Treatment | 427.09 |        | 97092   | -     | -            | 427.09  |      |          |       |
| 255 | 255101   | AA     | 255101.6805 | Dep Exp - Other Plant - Wastewater Treatment | 71.18  |        | 97092   | 11.12 | 26.69        | 33.37   |      |          |       |
| 255 | 255101   | AA     | 255.1440    | Other Plant - Wastewater Treatment           |        | 480.48 | 97092   |       |              |         |      |          |       |
| 255 | 255101   | AA     | 255.2200    | A/D - Other Plant - Wastewater Treatment     |        | 71.18  | 97092   |       |              |         |      |          |       |
| 255 | 255101   | AA     | 255101.6805 | Dep Exp - Other Plant - Wastewater Treatment |        | 22.24  | 97092   | -     | -            | (22.24) |      |          |       |

\*To reverse a COA that was made in error from the prior rate case, and to roll forward related A/D and depreciation expense through May 2013. This COA was deemed to not be required.

**Adjustment #21**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit     | Credit    | Asset # | 2013 | Dep Exp 2012 | Prior       | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|--|-----------|-----------|---------|------|--------------|-------------|------|----------|-------|
| 255 | 255100   | UR     | 255.3800    | A/A - CIAC - Organization - Water  | 0.08      |           |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3815    | A/A - CIAC - Structures & Improvements - Water Treatment                 | 0.02      |           |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3840    | A/A - CIAC - Wells & Springs   | 0.28      |           |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3860    | A/A - CIAC - Electric Pump Equipment - Source of Supply                  | 0.26      |           |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3870    | A/A - CIAC - Electric Pump Equipment - Transmission & Distribution       | 11,640.00 |           |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3890    | A/A - CIAC - Service Lines   | 0.13      |           |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255100.6995 | Amort Exp - CIAC - Structures & Improvements - Source of Supply          | 0.36      |           |         | -    | -            | 0.36        |      |          |       |
| 255 | 255100   | UR     | 255100.7060 | Amort Exp - CIAC - Water Treatment Equipment                             | 11,639.52 |           |         | -    | -            | 11,639.52   |      |          |       |
| 255 | 255100   | UR     | 255100.7065 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes                  | 0.38      |           |         | -    | -            | 0.38        |      |          |       |
| 255 | 255100   | UR     | 255.3895    | A/A - CIAC - Meters  | 0.07      |           |         | -    | -            | 0.07        |      |          |       |
| 255 | 255100   | UR     | 255100.7085 | Amort Exp - CIAC - Meter Installations                                   | 0.40      |           |         | -    | -            | 0.40        |      |          |       |
| 255 | 255100   | UR     | 255100.7090 | Amort Exp - CIAC - Hydrants  | 0.44      |           |         | -    | -            | 0.44        |      |          |       |
| 255 | 255100   | UR     | 255.3810    | A/A - CIAC - Structures & Improvements - Source of Supply                |           | 0.36      |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3875    | A/A - CIAC - Water Treatment Equipment                                   |           | 11,639.52 |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3880    | A/A - CIAC - Distribution Reservoirs & Standpipes                        |           | 0.38      |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3885    | A/A - CIAC - Transmission & Distribution Mains                           |           | 0.07      |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3900    | A/A - CIAC - Meter Installations   |           | 0.40      |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255.3905    | A/A - CIAC - Hydrants  |           | 0.44      |         |      |              |             |      |          |       |
| 255 | 255100   | UR     | 255100.6985 | Amort Exp - CIAC - Organization - Water                                  |           | 0.08      |         | -    | -            | (0.08)      |      |          |       |
| 255 | 255100   | UR     | 255100.7000 | Amort Exp - CIAC - Structures & Improvements - Water Treatment           |           | 0.02      |         | -    | -            | (0.02)      |      |          |       |
| 255 | 255100   | UR     | 255100.7025 | Amort Exp - CIAC - Wells & Springs                                       |           | 0.28      |         | -    | -            | (0.28)      |      |          |       |
| 255 | 255100   | UR     | 255100.7045 | Amort Exp - CIAC - Electric Pump Equipment - Source of Supply            |           | 0.26      |         | -    | -            | (0.26)      |      |          |       |
| 255 | 255100   | UR     | 255100.7055 | Amort Exp - CIAC - Electric Pump Equipment - Transmission & Distribution |           | 11,640.00 |         | -    | -            | (11,640.00) |      |          |       |
| 255 | 255100   | UR     | 255100.7075 | Amort Exp - CIAC - Service Lines   |           | 0.13      |         | -    | -            | (0.13)      |      |          |       |

\*To correct A/D and amortization expense on water CIAC through 2010.

**Adjustment #22**

| Co  | Bus Unit | Ledger | Account # | Description                                       | Debit    | Credit | Asset # | 2013 | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-----------|---|----------|--------|---------|------|--------------|-------|------|----------|-------|
| 255 | 255100   | AA     | 255.3880  | A/A - CIAC - Distribution Reservoirs & Standpipes | 7,645.46 |        | 108259  |      |              |       |      |          |       |

|     |        |    |             |  |           |           |         |   |   |            |  |  |  |
|-----|--------|----|-------------|--|-----------|-----------|---------|---|---|------------|--|--|--|
| 255 | 255100 | AA | 255.3905    | A/A - CIAC - Hydrants  | 4,293.82  |           | 108264  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3980    | A/A - CIAC - Water Tap   | 2,183.89  |           | 108252  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3995    | A/A - CIAC - Water Reservation of Capacity Fee                           | 8.34      |           | 2005808 |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.4000    | A/A - CIAC - Water Plant Modification Fee                                | 40.07     |           | 161078  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.4005    | A/A - CIAC - Water Plant Meter Fee                                       | 60.55     |           | 2006462 |   |   |            |  |  |  |
| 255 | 255100 | AA | 255100.6995 | Amort Exp - CIAC - Structures & Improvements - Source of Supply          | 2,053.58  |           | 108255  | - | - | 2,053.58   |  |  |  |
| 255 | 255100 | AA | 255100.7000 | Amort Exp - CIAC - Structures & Improvements - Water Treatment           | 316.27    |           | 108257  | - | - | 316.27     |  |  |  |
| 255 | 255100 | AA | 255100.7025 | Amort Exp - CIAC - Wells & Springs                                       | 789.40    |           | 108254  | - | - | 789.40     |  |  |  |
| 255 | 255100 | AA | 255100.7050 | Amort Exp - CIAC - Electric Pump Equipment - Water Treatment             | 21,386.00 |           | 1006431 | - | - | 21,386.00  |  |  |  |
| 255 | 255100 | AA | 255100.7055 | Amort Exp - CIAC - Electric Pump Equipment - Transmission & Distribution | 18,432.00 |           | N/A     | - | - | 18,432.00  |  |  |  |
| 255 | 255100 | AA | 255100.7060 | Amort Exp - CIAC - Water Treatment Equipment                             | 13,223.55 |           | 108258  | - | - | 13,223.55  |  |  |  |
| 255 | 255100 | AA | 255100.7070 | Amort Exp - CIAC - Transmission & Distribution Mains                     | 84,579.22 |           | 108260  | - | - | 84,579.22  |  |  |  |
| 255 | 255100 | AA | 255100.7075 | Amort Exp - CIAC - Service Lines   | 1,013.44  |           | 108261  | - | - | 1,013.44   |  |  |  |
| 255 | 255100 | AA | 255.3810    | A/A - CIAC - Structures & Improvements - Source of Supply                |           | 2,053.58  | 108255  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3815    | A/A - CIAC - Structures & Improvements - Water Treatment                 |           | 316.27    | 108257  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3840    | A/A - CIAC - Wells & Springs   |           | 789.40    | 108254  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3865    | A/A - CIAC - Electric Pump Equipment - Water Treatment                   |           | 21,386.00 | 1006431 |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3870    | A/A - CIAC - Electric Pump Equipment - Transmission & Distribution       |           | 18,432.00 | N/A     |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3875    | A/A - CIAC - Water Treatment Equipment                                   |           | 13,223.55 | 108258  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3885    | A/A - CIAC - Transmission & Distribution Mains                           |           | 84,579.22 | 108260  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255.3890    | A/A - CIAC - Service Lines   |           | 1,013.44  | 108261  |   |   |            |  |  |  |
| 255 | 255100 | AA | 255100.7065 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes                  |           | 7,645.46  | 108259  | - | - | (7,645.46) |  |  |  |
| 255 | 255100 | AA | 255100.7090 | Amort Exp - CIAC - Hydrants  |           | 4,293.82  | 108264  | - | - | (4,293.82) |  |  |  |
| 255 | 255100 | AA | 255100.7165 | Amort Exp - CIAC - Water Tap   |           | 2,183.89  | 108252  | - | - | (2,183.89) |  |  |  |
| 255 | 255100 | AA | 255100.7175 | Amort Exp - CIAC - Water Reservation of Capacity Fee                     |           | 8.34      | 2005808 | - | - | (8.34)     |  |  |  |
| 255 | 255100 | AA | 255100.7180 | Amort Exp - CIAC - Water Plant Modification Fee                          |           | 40.07     | 161078  | - | - | (40.07)    |  |  |  |
| 255 | 255100 | AA | 255100.7185 | Amort Exp - CIAC - Water Plant Meter Fee                                 |           | 60.55     | 2006462 | - | - | (60.55)    |  |  |  |

\*To correct A/D and amortization expense on water CIAC through 2010.

#### Adjustment #23

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit      | Credit     | Asset # | 2013      | Dep Exp<br>2012 | Prior     | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|--|------------|------------|---------|-----------|-----------------|-----------|------|-------------|-------|
| 255 | 255100   | AA     | 255100.7045 | Amort Exp - CIAC - Electric Pump Equipment - Source of Supply  | 90,597.70  |            | 108256  | 15,654.48 | 46,963.44       | 27,979.78 |      |             |       |
| 255 | 255100   | AA     | 255100.7080 | Amort Exp - CIAC - Meters                                      | 100,739.90 |            | 108262  | 14,520.80 | 43,562.40       | 42,656.70 |      |             |       |
| 255 | 255100   | AA     | 255100.7085 | Amort Exp - CIAC - Meter Installations                         | 3,613.63   |            | 108263  | 520.48    | 1,561.44        | 1,531.71  |      |             |       |
| 255 | 255101   | AA     | 255101.7330 | Amort Exp - CIAC - Treatment & Disposal - Wastewater Treatment | 126,814.30 |            | 101942  | 9,517.60  | 28,552.80       | 88,743.90 |      |             |       |
| 255 | 255101   | AA     | 255101.7350 | Amort Exp - CIAC - Outfall Lines                               | 5,984.50   |            | 101946  | 5,984.50  | -               | -         |      |             |       |
| 255 | 255100   | AA     | 255.3860    | A/A - CIAC - Electric Pump Equipment - Source of Supply        |            | 90,597.70  | 108256  |           |                 |           |      |             |       |
| 255 | 255100   | AA     | 255.3895    | A/A - CIAC - Meters  |            | 100,739.90 | 108262  |           |                 |           |      |             |       |
| 255 | 255100   | AA     | 255.3900    | A/A - CIAC - Meter Installations                               |            | 3,613.63   | 108263  |           |                 |           |      |             |       |
| 255 | 255101   | AA     | 255.4155    | A/A - CIAC - Treatment & Disposal - Wastewater Treatment       |            | 126,814.30 | 101942  |           |                 |           |      |             |       |
| 255 | 255101   | AA     | 255.4175    | A/A - CIAC - Outfall Lines                                     |            | 5,984.50   | 101946  |           |                 |           |      |             |       |

\*To write down A/A on CIAC that was overdepreciated to reflect a fully depreciated liability.

#### Adjustment #24

| Co  | Bus Unit | Ledger | Account #   | Description                                     | Debit    | Credit   | Asset #    | 2013   | Dep Exp<br>2012 | Prior    | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---|----------|----------|------------|--------|-----------------|----------|------|-------------|-------|
| 255 | 255100   | AA     | 255.3430    | CIAC - Other Tangible Plant - Water             | 0.23     |          | 108287     |        |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.3980    | A/A - CIAC - Water Tap                          | 0.05     |          | 108252     |        |                 |          |      |             |       |
| 255 | 255100   | AA     | 255100.7160 | Amort Exp - CIAC - Other Tangible Plant - Water | 7,914.31 |          | See detail | -      | -               | 7,914.31 |      |             |       |
| 255 | 255100   | AA     | 255.3435    | CIAC - Water Tap                                |          | 0.23     | 108252     |        |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.3975    | A/A - CIAC - Other Tangible Plant - Water       |          | 7,914.31 | See detail |        |                 |          |      |             |       |
| 255 | 255100   | AA     | 255100.7165 | Amort Exp - CIAC - Water Tap                    |          | 0.05     | 108252     | (0.00) | (0.01)          | (0.04)   |      |             |       |

\*To reclassify costs in CIAC - other tangible water plant that really belong in CIAC - water tap, as well as related A/A and amortization expense through May 2013.

#### Adjustment #25

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit | Credit | Asset # | 2013 | Dep Exp<br>2012 | Prior  | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---|-------|--------|---------|------|-----------------|--------|------|-------------|-------|
| 255 | 255101   | UR     | 255.3520    | CIAC - Structures & Improvements - Wastewater General             | 0.39  |        | N/A     |      |                 |        |      |             |       |
| 255 | 255101   | UR     | 255.4070    | A/A - CIAC - Structures & Improvements - Wastewater General       | 0.06  |        | N/A     |      |                 |        |      |             |       |
| 255 | 255100   | UR     | 255.3430    | CIAC - Other Tangible Plant - Water                               |       | 0.39   | N/A     |      |                 |        |      |             |       |
| 255 | 255101   | UR     | 255101.7245 | Amort Exp - CIAC - Structures & Improvements - Wastewater General |       | 0.06   | N/A     | -    | -               | (0.06) |      |             |       |

\*To reclassify \$0.39 in order to zero out CIAC - other tangible water plant and CIAC - S&I - wastewater treatment on the UR ledger, as well as related A/A and amortization expense.

#### Adjustment #26

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit | Credit | Asset # | 2013 | Dep Exp<br>2012 | Prior  | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---|-------|--------|---------|------|-----------------|--------|------|-------------|-------|
| 255 | 255101   | UR     | 255.4030    | A/A - CIAC - Organization - Wastewater                      | 0.12  |        | N/A     |      |                 |        |      |             |       |
| 255 | 255101   | UR     | 255.4050    | A/A - CIAC - Structures & Improvements - Lift Station       | 0.22  |        | N/A     |      |                 |        |      |             |       |
| 255 | 255101   | UR     | 255.4100    | A/A - CIAC - Force Mains                                    | 0.30  |        | N/A     |      |                 |        |      |             |       |
| 255 | 255101   | UR     | 255.4105    | A/A - CIAC - Gravity Mains                                  | 0.47  |        | N/A     |      |                 |        |      |             |       |
| 255 | 255101   | UR     | 255.4155    | A/A - CIAC - Treatment & Disposal - Wastewater Treatment    | 0.44  |        | N/A     |      |                 |        |      |             |       |
| 255 | 255101   | UR     | 255.4175    | A/A - CIAC - Outfall Lines                                  | 0.02  |        | N/A     |      |                 |        |      |             |       |
| 255 | 255101   | UR     | 255101.7205 | Amort Exp - CIAC - Organization - Wastewater                |       | 0.12   | N/A     | -    | -               | (0.12) |      |             |       |
| 255 | 255101   | UR     | 255101.7225 | Amort Exp - CIAC - Structures & Improvements - Lift Station |       | 0.22   | N/A     | -    | -               | (0.22) |      |             |       |
| 255 | 255101   | UR     | 255101.7275 | Amort Exp - CIAC - Force Mains                              |       | 0.30   | N/A     | -    | -               | (0.30) |      |             |       |
| 255 | 255101   | UR     | 255101.7280 | Amort Exp - CIAC - Gravity Mains                            |       | 0.47   | N/A     | -    | -               | (0.47) |      |             |       |

|     |        |    |             |  |      |     |   |   |        |
|-----|--------|----|-------------|--|------|-----|---|---|--------|
| 255 | 255101 | UR | 255101.7330 | Amort Exp - CIAC - Treatment & Disposal - Wastewater Treatment | 0.44 | N/A | - | - | (0.44) |
| 255 | 255101 | UR | 255101.7350 | Amort Exp - CIAC - Outfall Lines                               | 0.02 | N/A | - | - | (0.02) |

\*To correct A/D and amortization expense on wastewater CIAC through 2010.

**Adjustment #27**

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit      | Credit     | Asset #    | 2013 | Dep Exp 2012 | Prior        | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|---|------------|------------|------------|------|--------------|--------------|------|----------|-------|
| 255 | 255101   | AA     | 255.4050    | A/A - CIAC - Structures & Improvements - Lift Station               | 1,588.05   |            | 101948     |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4055    | A/A - CIAC - Structures & Improvements - Wastewater Treatment       | 206,260.24 |            | 1005296    |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4100    | A/A - CIAC - Services to Customers                                  | 6,009.77   |            | 1005299    |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4107    | A/A - CIAC - Manholes   | 11,483.49  |            | 1005298    |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4265    | A/A - CIAC - Wastewater Tap   | 909.29     |            | 101947     |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4280    | A/A - CIAC - Wastewater Plant Modification Fee                      | 574.06     |            | 161207     |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4310    | A/A - CIAC - Reuse Services   | 0.35       |            | 161209     |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255101.7245 | Amort Exp - CIAC - Structures & Improvements - Wastewater General   | 201,426.80 |            | See detail | -    | -            | 201,426.80   |      |          |       |
| 255 | 255101   | AA     | 255101.7275 | Amort Exp - CIAC - Force Mains                                      | 7,750.11   |            | 101944     |      |              | 7,750.11     |      |          |       |
| 255 | 255101   | AA     | 255101.7280 | Amort Exp - CIAC - Gravity Mains                                    | 12,143.85  |            | 101945     |      |              | 12,143.85    |      |          |       |
| 255 | 255101   | AA     | 255101.7440 | Amort Exp - CIAC - Wastewater Reservation of Capacity Fee           | 23.70      |            | 2007000    |      |              | 23.70        |      |          |       |
| 255 | 255101   | AA     | 255.4070    | A/A - CIAC - Structures & Improvements - Wastewater General         |            | 201,426.80 | See detail |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4100    | A/A - CIAC - Force Mains  |            | 7,750.11   | 101944     |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4105    | A/A - CIAC - Gravity Mains  |            | 12,143.85  | 101945     |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255.4275    | A/A - CIAC - Wastewater Reservation of Capacity Fee                 |            | 23.70      | 2007000    |      |              |              |      |          |       |
| 255 | 255101   | AA     | 255101.7225 | Amort Exp - CIAC - Structures & Improvements - Lift Station         |            | 1,588.05   | 101948     | -    | -            | (1,588.05)   |      |          |       |
| 255 | 255101   | AA     | 255101.7230 | Amort Exp - CIAC - Structures & Improvements - Wastewater Treatment |            | 206,260.24 | 1005296    | -    | -            | (206,260.24) |      |          |       |
| 255 | 255101   | AA     | 255101.7290 | Amort Exp - CIAC - Services to Customers                            |            | 6,009.77   | 1005299    | -    | -            | (6,009.77)   |      |          |       |
| 255 | 255101   | AA     | 255101.7283 | Amort Exp - CIAC - Manholes   |            | 11,483.49  | 1005298    | -    | -            | (11,483.49)  |      |          |       |
| 255 | 255101   | AA     | 255101.7430 | Amort Exp - CIAC - Wastewater Tap                                   |            | 909.29     | 101947     | -    | -            | (909.29)     |      |          |       |
| 255 | 255101   | AA     | 255101.7445 | Amort Exp - CIAC - Wastewater Plant Modification Fee                |            | 574.06     | 161207     | -    | -            | (574.06)     |      |          |       |
| 255 | 255101   | AA     | 255101.7475 | Amort Exp - CIAC - Reuse Services                                   |            | 0.35       | 161209     | -    | -            | (0.35)       |      |          |       |

\*To correct A/D and amortization expense on wastewater CIAC through 2010.

**Adjustment #28**

| Co  | Bus Unit | Ledger | Account # | Description   | Debit | Credit | Asset # | 2013 | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-----------|---|-------|--------|---------|------|--------------|-------|------|----------|-------|
| 255 | 255101   | AA     | 255.3505  | CIAC - Structures & Improvements - Wastewater Treatment | 0.02  |        | 1005296 |      |              |       |      |          |       |
| 255 | 255101   | AA     | 255.3705  | CIAC - Wastewater Tap                                   |       | 0.02   | 101947  |      |              |       |      |          |       |

\*To correct a \$0.02 rounding error in a Commission ordered adjustment from 2010, as well as related A/A and amortization expense.

**Adjustment #29**

| Co  | Bus Unit | Ledger | Account #   | Description                              | Debit | Credit | Asset # | 2013   | Dep Exp 2012 | Prior  | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|--|-------|--------|---------|--------|--------------|--------|------|----------|-------|
| 255 | 255101   | AA     | 255.3550    | CIAC - Force Mains                       | 0.42  |        | 161199  |        |              |        |      |          |       |
| 255 | 255101   | AA     | 255.4100    | A/A - CIAC - Services to Customers       | 0.09  |        | 1005299 |        |              |        |      |          |       |
| 255 | 255101   | AA     | 255101.7275 | Amort Exp - CIAC - Force Mains           | 0.12  |        | 161199  | 0.01   | 0.01         | 0.10   |      |          |       |
| 255 | 255101   | AA     | 255.3565    | CIAC - Services to Customers             |       | 0.42   | 1005299 |        |              |        |      |          |       |
| 255 | 255101   | AA     | 255.4100    | A/A - CIAC - Force Mains                 |       | 0.12   | 161199  |        |              |        |      |          |       |
| 255 | 255101   | AA     | 255101.7290 | Amort Exp - CIAC - Services to Customers |       | 0.09   | 1005299 | (0.00) | (0.01)       | (0.08) |      |          |       |

\*To correct a \$0.42 rounding error in a Commission ordered adjustment reclassification from 2010, as well as related A/A and amortization expense.

**Adjustment #30**

| Co  | Bus Unit | Ledger | Account #   | Description                      | Debit | Credit | Asset # | 2013   | Dep Exp 2012 | Prior  | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|----------------------------------|-------|--------|---------|--------|--------------|--------|------|----------|-------|
| 255 | 255101   | AA     | 255.3557    | CIAC - Manholes                  | 0.14  |        | 1005298 |        |              |        |      |          |       |
| 255 | 255101   | AA     | 255.4105    | A/A - CIAC - Gravity Mains       | 0.03  |        | 101945  |        |              |        |      |          |       |
| 255 | 255101   | AA     | 255101.7283 | Amort Exp - CIAC - Manholes      | 0.04  |        | 1005298 | 0.00   | 0.00         | 0.03   |      |          |       |
| 255 | 255101   | AA     | 255.3555    | CIAC - Gravity Mains             |       | 0.14   | 101945  |        |              |        |      |          |       |
| 255 | 255101   | AA     | 255.4107    | A/A - CIAC - Manholes            |       | 0.04   | 1005298 |        |              |        |      |          |       |
| 255 | 255101   | AA     | 255101.7280 | Amort Exp - CIAC - Gravity Mains |       | 0.03   | 101945  | (0.00) | (0.00)       | (0.02) |      |          |       |

\*To correct a \$0.14 rounding error in a Commission ordered adjustment reclassification from 2010, as well as related A/A and amortization expense.

**Adjustment #31**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit     | Credit    | Asset # | 2013     | Dep Exp 2012 | Prior     | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-------------|--|-----------|-----------|---------|----------|--------------|-----------|------|----------|-------|
| 255 | 255101   | AA     | 255.4280    | A/A - CIAC - Wastewater Plant Modification Fee       | 676.00    |           | 161207  |          |              |           |      |          |       |
| 255 | 255101   | AA     | 255.4280    | A/A - CIAC - Wastewater Plant Modification Fee       | 1,333.56  |           | 161207  |          |              |           |      |          |       |
| 255 | 255101   | AA     | 255101.7445 | Amort Exp - CIAC - Wastewater Plant Modification Fee | 20,661.00 |           | 161207  | -        | -            | 20,661.00 |      |          |       |
| 255 | 255101   | AA     | 255.3720    | CIAC - Wastewater Plant Modification Fee             |           | 21,337.00 | 161207  |          |              |           |      |          |       |
| 255 | 255101   | AA     | 255101.7445 | Amort Exp - CIAC - Wastewater Plant Modification Fee |           | 1,333.56  | 161207  | (222.26) | (533.43)     | (577.88)  |      |          |       |

\*To correct an entry that was inputted backwards as well as related A/A and amortization expense.

**Adjustment #32**

| Co  | Bus Unit | Ledger | Account # | Description                                | Debit  | Credit | Asset # | 2013 | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior |
|-----|----------|--------|-----------|--|--------|--------|---------|------|--------------|-------|------|----------|-------|
| 255 | 255100   | AA     | 255.1915  | A/D - Distribution Reservoirs & Standpipes | 731.80 |        | 108276  |      |              |       |      |          |       |

|     |        |    |             |  |          |          |        |  |  |         |          |          |  |
|-----|--------|----|-------------|--|----------|----------|--------|--|--|---------|----------|----------|--|
| 255 | 255100 | AA | 255.1915    | A/D - Distribution Reservoirs & Standpipes     | 400.83   |          | 108276 |  |  |         |          |          |  |
| 255 | 255100 | AA | 255100.7660 | Miscellaneous Expense - Non-Utility            | 6,136.88 |          |        |  |  |         |          |          |  |
| 255 | 255100 | AA | 255.1120    | Distribution Reservoirs & Standpipes           |          | 6,136.88 | 108276 |  |  |         |          |          |  |
| 255 | 255100 | AA | 255100.6525 | Dep Exp - Distribution Reservoirs & Standpipes |          | 731.80   | 108276 |  |  | -       | -        | (731.80) |  |
| 255 | 255100 | AA | 255100.6525 | Dep Exp - Distribution Reservoirs & Standpipes |          | 400.83   | 108276 |  |  | (69.11) | (165.86) | (165.86) |  |

\*To book a COA that was incorrectly booked from Order No. 10-0423-PAA-WS that related to a duplicate invoice, as well as to roll forward A/D and depreciation expense through May 2013. Audit Finding No. 2.

**Adjustment #33**

| Co  | Bus Unit | Ledger | Account #   | Description                        | Debit    | Credit   | Asset # | 2013 | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior    |
|-----|----------|--------|-------------|------------------------------------|----------|----------|---------|------|--------------|-------|------|----------|----------|
| 255 | 255100   | AA     | 255.1925    | A/D - Services                     | 100.59   |          | 108278  |      |              |       |      |          |          |
| 255 | 255100   | AA     | 255.1925    | A/D - Services                     | 79.29    |          | 108278  |      |              |       |      |          |          |
| 255 | 255100   | AA     | 255100.7655 | Miscellaneous Income - Non-Utility | 1,312.42 |          |         |      |              |       |      |          |          |
| 255 | 255100   | AA     | 255.1130    | Services                           |          | 1,312.42 | 108278  |      |              |       |      |          |          |
| 255 | 255100   | AA     | 255100.6535 | Dep Exp - Services                 |          | 100.59   | 108278  |      |              |       |      |          | (100.59) |
| 255 | 255100   | AA     | 255100.6535 | Dep Exp - Services                 |          | 79.29    | 108278  |      |              |       |      |          | (32.81)  |

\*To book a COA that was inadvertently left unbooked from Order No. 10-0423-PAA-WS, as well as to roll forward A/D and depreciation expense through May 2013 that related to a missing invoice. Audit Finding No. 2.

**Adjustment #34**

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit     | Credit    | Asset #    | 2013   | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior       |
|-----|----------|--------|-------------|---|-----------|-----------|------------|--------|--------------|-------|------|----------|-------------|
| 255 | 255100   | AA     | 255.1210    | Miscellaneous Equipment   | 4,320.00  |           | See detail |        |              |       |      |          |             |
| 255 | 255101   | AA     | 255.1400    | Treatment & Disposal - Wastewater Treatment                     | 9,300.00  |           | See detail |        |              |       |      |          |             |
| 255 | 255101   | AA     | 255.2160    | A/D - Treatment & Disposal - Wastewater Treatment               | 27,606.91 |           | See detail |        |              |       |      |          |             |
| 255 | 255100   | AA     | 255100.6615 | Dep Exp - Miscellaneous Equipment                               | 867.95    |           | See detail |        |              |       |      |          | 867.95      |
| 255 | 255100   | AA     | 255100.6615 | Dep Exp - Miscellaneous Equipment                               | 1,044.00  |           | See detail | 180.00 | 432.00       |       |      |          | 432.00      |
| 255 | 255101   | AA     | 255101.6765 | Dep Exp - Treatment & Disposal Equipment - Wastewater Treatment | 1,248.61  |           | See detail | 215.28 | 516.67       |       |      |          | 516.67      |
| 255 | 255100   | AA     | 255.2005    | A/D - Miscellaneous Equipment                                   |           | 867.95    | See detail |        |              |       |      |          |             |
| 255 | 255100   | AA     | 255.2005    | A/D - Miscellaneous Equipment                                   |           | 1,044.00  | See detail |        |              |       |      |          |             |
| 255 | 255101   | AA     | 255.2160    | A/D - Treatment & Disposal - Wastewater Treatment               |           | 1,248.61  | See detail |        |              |       |      |          |             |
| 255 | 255100   | AA     | 255100.7660 | Miscellaneous Expense - Non-Utility                             |           | 2,945.00  |            |        |              |       |      |          |             |
| 255 | 255100   | AA     | 255100.7660 | Miscellaneous Expense - Non-Utility                             |           | 275.00    |            |        |              |       |      |          |             |
| 255 | 255100   | AA     | 255100.7660 | Miscellaneous Expense - Non-Utility                             |           | 1,100.00  |            |        |              |       |      |          |             |
| 255 | 255101   | AA     | 255101.7660 | Miscellaneous Expense - Non-Utility                             |           | 9,300.00  |            |        |              |       |      |          |             |
| 255 | 255101   | AA     | 255101.6765 | Dep Exp - Treatment & Disposal Equipment - Wastewater Treatment |           | 27,606.91 | See detail |        |              |       |      |          | (27,606.91) |

\*To book a COA that was inadvertently left unbooked from Order No. 10-0423-PAA-WS, as well as to roll forward A/D and depreciation expense through May 2013 that related to some expenses that should have been capitalized. Audit Finding No. 2.

**Adjustment #35**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit    | Credit   | Asset #    | 2013 | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior      |
|-----|----------|--------|-------------|--|----------|----------|------------|------|--------------|-------|------|----------|------------|
| 255 | 255101   | AA     | 255.2055    | A/D - Structures & Improvements - Lift Station     | 1,019.07 |          | See detail |      |              |       |      |          |            |
| 255 | 255101   | AA     | 255101.7655 | Miscellaneous Income - Non-Utility                 | 1,885.90 |          |            |      |              |       |      |          |            |
| 255 | 255101   | AA     | 255101.7660 | Miscellaneous Expense - Non-Utility                | 2,675.00 |          |            |      |              |       |      |          |            |
| 255 | 255101   | AA     | 255.1295    | Structures & Improvements - Lift Station           |          | 4,560.90 | See detail |      |              |       |      |          |            |
| 255 | 255101   | AA     | 255101.6660 | Dep Exp - Structures & Improvements - Lift Station |          | 1,019.07 | See detail |      |              |       |      |          | (1,019.07) |

\*To book a COA that was inadvertently left unbooked from Order No. 10-0423-PAA-WS, as well as to roll forward A/D and depreciation expense through May 2013 that related to a PO never paid, a missing invoice, and an item that should have been expensed. Audit Finding No. 2.

**Adjustment #36**

| Co  | Bus Unit | Ledger | Account #   | Description                        | Debit    | Credit   | Asset # | 2013 | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior    |
|-----|----------|--------|-------------|------------------------------------|----------|----------|---------|------|--------------|-------|------|----------|----------|
| 255 | 255101   | AA     | 255.2110    | A/D - Gravity Mains                | 302.88   |          | 90399   |      |              |       |      |          |          |
| 255 | 255101   | AA     | 255101.7655 | Miscellaneous Income - Non-Utility | 5,639.87 |          |         |      |              |       |      |          |          |
| 255 | 255101   | AA     | 255101.6715 | Dep Exp - Gravity Mains            | 72.54    |          | 90399   |      |              |       |      |          | 72.54    |
| 255 | 255101   | AA     | 255.1350    | Gravity Mains                      |          | 5,639.87 | 90399   |      |              |       |      |          |          |
| 255 | 255101   | AA     | 255.2110    | A/D - Gravity Mains                |          | 72.54    | 90399   |      |              |       |      |          |          |
| 255 | 255101   | AA     | 255101.6715 | Dep Exp - Gravity Mains            |          | 302.88   | 90399   |      |              |       |      |          | (125.33) |

\*To book a COA that was inadvertently left unbooked from Order No. 10-0423-PAA-WS, as well as to roll forward A/D and depreciation expense through May 2013 that related to a missing invoice. Audit Finding No. 2.

**Adjustment #37**

| Co  | Bus Unit | Ledger | Account #   | Description                                   | Debit    | Credit   | Asset # | 2013 | Dep Exp 2012 | Prior | 2013 | O&M 2012 | Prior    |
|-----|----------|--------|-------------|---|----------|----------|---------|------|--------------|-------|------|----------|----------|
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 259.56   |          | 90243   |      |              |       |      |          |          |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 268.61   |          | 90243   |      |              |       |      |          |          |
| 255 | 255101   | AA     | 255101.7660 | Miscellaneous Expense - Non-Utility           | 2,000.71 |          |         |      |              |       |      |          |          |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump           |          | 2,000.71 | 90243   |      |              |       |      |          |          |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |          | 259.56   | 90243   |      |              |       |      |          | (259.56) |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |          | 268.61   | 90243   |      |              |       |      |          | (111.15) |

\*To book a COA that was inadvertently left unbooked from Order No. 10-0423-PAA-WS, as well as to roll forward A/D and depreciation expense through May 2013 that related to a PO never paid. Audit Finding No. 2.

**Adjustment #38**

| Co  | Bus Unit | Ledger | Account #   | Description                              | Debit    | Credit   | Asset # | 2013    | Dep Exp<br>2012 | Prior   | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|--|----------|----------|---------|---------|-----------------|---------|------|-------------|-------|
| 255 | 255100   | AA     | 255.1985    | A/D - Tools, Shop & Garage Equipment     | 89.64    |          | 108285  |         |                 |         |      |             |       |
| 255 | 255100   | AA     | 255.1985    | A/D - Tools, Shop & Garage Equipment     | 193.96   |          | 108285  |         |                 |         |      |             |       |
| 255 | 255100   | AA     | 255101.7655 | Miscellaneous Income - Non-Utility       | 1,284.18 |          |         |         |                 |         |      |             |       |
| 255 | 255100   | AA     | 255.1190    | Tools, Shop, & Garage Equipment          |          | 1,284.18 | 108285  |         |                 |         |      |             |       |
| 255 | 255100   | AA     | 255100.6595 | Dep Exp - Tools, Shop & Garage Equipment |          | 89.64    | 108285  | -       | -               | (89.64) |      |             |       |
| 255 | 255100   | AA     | 255100.6595 | Dep Exp - Tools, Shop & Garage Equipment |          | 193.96   | 108285  | (33.44) | (80.26)         | (80.26) |      |             |       |

\*To book a COA that was inadvertently left unbooked from Order No. 10-0423-PAA-WS, as well as to roll forward A/D and depreciation expense through May 2013 that related to a missing invoice. Audit Finding No. 2.

**Adjustment #39**

| Co  | Bus Unit | Ledger | Account #   | Description                        | Debit  | Credit | Asset # | 2013 | Dep Exp<br>2012 | Prior    | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|------------------------------------|--------|--------|---------|------|-----------------|----------|------|-------------|-------|
| 255 | 255100   | AA     | 255.2000    | A/D - Communication Equipment      | 194.97 |        | 108286  |      |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.2000    | A/D - Communication Equipment      | 30.00  |        | 108286  |      |                 |          |      |             |       |
| 255 | 255100   | AA     | 255100.7655 | Miscellaneous Income - Non-Utility | 224.97 |        |         |      |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1205    | Communication Equipment            |        | 224.97 | 108286  |      |                 |          |      |             |       |
| 255 | 255100   | AA     | 255100.6610 | Dep Exp - Communication Equipment  |        | 194.97 | 108286  | -    | -               | (194.97) |      |             |       |
| 255 | 255100   | AA     | 255100.6610 | Dep Exp - Communication Equipment  |        | 30.00  | 108286  | -    | (7.50)          | (22.50)  |      |             |       |

\*To book a COA that was inadvertently left unbooked from Order No. 10-0423-PAA-WS, as well as to roll forward A/D and depreciation expense through May 2013 that related to a missing invoice. Audit Finding No. 2.

**Adjustment #40**

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit     | Credit    | Asset # | 2013 | Dep Exp<br>2012 | Prior       | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---|-----------|-----------|---------|------|-----------------|-------------|------|-------------|-------|
| 255 | 255100   | AA     | 255.1985    | A/D - Tools, Shop & Garage Equipment                            | 154.08    |           | 108285  |      |                 |             |      |             |       |
| 255 | 255101   | AA     | 255.2060    | A/D - Structures & Improvements - Wastewater Treatment          | 329.00    |           | 1005282 |      |                 |             |      |             |       |
| 255 | 255100   | AA     | 255.3810    | A/A - CIAC - Structures & Improvements - Source of Supply       | 1,076.02  |           | 108253  |      |                 |             |      |             |       |
| 255 | 255100   | AA     | 255.3810    | A/A - CIAC - Structures & Improvements - Source of Supply       | 916.63    |           | 108255  |      |                 |             |      |             |       |
| 255 | 255100   | AA     | 255.3875    | A/A - CIAC - Water Treatment Equipment                          | 7,069.17  |           | 108258  |      |                 |             |      |             |       |
| 255 | 255100   | AA     | 255.3885    | A/A - CIAC - Transmission & Distribution Mains                  | 43,696.32 |           | 108260  |      |                 |             |      |             |       |
| 255 | 255101   | AA     | 255101.6710 | Dep Exp - Collection Sewers - Force                             | 259.59    |           | 101955  | -    | -               | 259.59      |      |             |       |
| 255 | 255101   | AA     | 255101.6885 | Dep Exp - Reuse Distribution Reservoirs                         | 27.55     |           | 101961  | -    | -               | 27.55       |      |             |       |
| 255 | 255100   | AA     | 255100.7065 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes         | 12,471.59 |           | 108259  | -    | -               | 12,471.59   |      |             |       |
| 255 | 255100   | AA     | 255100.7075 | Amort Exp - CIAC - Service Lines                                | 3,934.05  |           | 108261  | -    | -               | 3,934.05    |      |             |       |
| 255 | 255100   | AA     | 255100.7090 | Amort Exp - CIAC - Hydrants                                     | 4,777.28  |           | 108264  | -    | -               | 4,777.28    |      |             |       |
| 255 | 255101   | AA     | 255.2105    | A/D - Collection Sewers - Force                                 |           | 259.59    | 101955  |      |                 |             |      |             |       |
| 255 | 255101   | AA     | 255.2280    | A/D - Reuse Distribution Reservoirs                             |           | 27.55     | 101961  |      |                 |             |      |             |       |
| 255 | 255100   | AA     | 255.3880    | A/A - CIAC - Distribution Reservoirs & Standpipes               |           | 12,471.59 | 108259  |      |                 |             |      |             |       |
| 255 | 255100   | AA     | 255.3890    | A/A - CIAC - Service Lines                                      |           | 3,934.05  | 108261  |      |                 |             |      |             |       |
| 255 | 255100   | AA     | 255.3905    | A/A - CIAC - Hydrants   |           | 4,777.28  | 108264  |      |                 |             |      |             |       |
| 255 | 255100   | AA     | 255100.6595 | Dep Exp - Tools, Shop & Garage Equipment                        |           | 154.08    | 108285  | -    | -               | (154.08)    |      |             |       |
| 255 | 255101   | AA     | 255101.6665 | Dep Exp - Structures & Improvements - Wastewater Treatment      |           | 329.00    | 1005282 | -    | -               | (329.00)    |      |             |       |
| 255 | 255100   | AA     | 255100.6995 | Amort Exp - CIAC - Structures & Improvements - Source of Supply |           | 1,076.02  | 108253  | -    | -               | (1,076.02)  |      |             |       |
| 255 | 255100   | AA     | 255100.6995 | Amort Exp - CIAC - Structures & Improvements - Source of Supply |           | 916.63    | 108255  | -    | -               | (916.63)    |      |             |       |
| 255 | 255100   | AA     | 255100.7060 | Amort Exp - CIAC - Water Treatment Equipment                    |           | 7,069.17  | 108258  | -    | -               | (7,069.17)  |      |             |       |
| 255 | 255100   | AA     | 255100.7070 | Amort Exp - CIAC - Transmission & Distribution Mains            |           | 43,696.32 | 108260  | -    | -               | (43,696.32) |      |             |       |

\*To book a COA that was inadvertently left unbooked from Order No. 10-0423-PAA-WS that corrected depreciation through 2010. Audit Finding No. 2.

**Adjustment #41**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit    | Credit   | Asset # | 2013     | Dep Exp<br>2012 | Prior    | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|--|----------|----------|---------|----------|-----------------|----------|------|-------------|-------|
| 255 | 255100   | AA     | 255.1900    | A/D - Pumping Equipment Electric - Water Treatment     | 5,949.18 |          | 91242   |          |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1900    | A/D - Pumping Equipment Electric - Water Treatment     | 1,127.23 |          | 91242   |          |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1925    | A/D - Services   | 5,833.67 |          | 96112   |          |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1925    | A/D - Services   | 511.40   |          | 96112   |          |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1105    | Pumping Equipment Electric - Water Treatment           |          | 5,949.18 | 91242   |          |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1130    | Services   |          | 5,833.67 | 96112   |          |                 |          |      |             |       |
| 255 | 255100   | AA     | 255100.6510 | Dep Exp - Pumping Equipment Electric - Water Treatment |          | 1,127.23 | 91242   | (123.94) | (297.46)        | (705.83) |      |             |       |
| 255 | 255100   | AA     | 255100.6535 | Dep Exp - Services                                     |          | 511.40   | 96112   | (60.77)  | (145.84)        | (304.79) |      |             |       |

\*To book retirements for invoices that should have had a corresponding retirement and to roll forward depreciation on those retirements through May 2013. Audit Finding No. 6.

**Adjustment #42**

| Co  | Bus Unit | Ledger | Account #   | Description  | Debit    | Credit   | Asset # | 2013    | Dep Exp<br>2012 | Prior    | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|--|----------|----------|---------|---------|-----------------|----------|------|-------------|-------|
| 255 | 255100   | AA     | 255.1900    | A/D - Pumping Equipment Electric - Water Treatment     | 633.01   |          | 91242   |         |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1900    | A/D - Pumping Equipment Electric - Water Treatment     | 925.57   |          | 91242   |         |                 |          |      |             |       |
| 255 | 255100   | AA     | 255100.7660 | Miscellaneous Expense - Non-Utility                    | 7,792.92 |          |         |         |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1105    | Pumping Equipment Electric - Water Treatment           |          | 3,165.06 | 91242   |         |                 |          |      |             |       |
| 255 | 255100   | AA     | 255.1105    | Pumping Equipment Electric - Water Treatment           |          | 4,627.86 | 91242   |         |                 |          |      |             |       |
| 255 | 255100   | AA     | 255100.6510 | Dep Exp - Pumping Equipment Electric - Water Treatment |          | 633.01   | 91242   | (65.94) | (158.25)        | (408.82) |      |             |       |
| 255 | 255100   | AA     | 255100.6510 | Dep Exp - Pumping Equipment Electric - Water Treatment |          | 925.57   | 91242   | (48.21) | (115.70)        | (761.67) |      |             |       |

\*To record invoices that were originally booked as capital to O&M, and to remove related A/D and depreciation expense through May 2013. Audit Finding No. 6.

**Adjustment #43**

| Co  | Bus Unit | Ledger | Account #   | Description   | Debit     | Credit    | Asset # | 2013     | Dep Exp<br>2012 | Prior      | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---|-----------|-----------|---------|----------|-----------------|------------|------|-------------|-------|
| 255 | 255101   | AA     | 255.2105    | A/D - Collection Sewers - Force                       | 2,737.50  |           | 90553   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2105    | A/D - Collection Sewers - Force                       | 311.77    |           | 90553   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2110    | A/D - Collection Sewers - Gravity                     | 4,505.63  |           | 90708   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2110    | A/D - Collection Sewers - Gravity                     | 350.44    |           | 90708   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump             | 14,784.14 |           | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump             | 3,322.62  |           | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2160    | A/D - Treatment & Disposal - Wastewater Treatment     | 17,667.04 |           | 90008   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2160    | A/D - Treatment & Disposal - Wastewater Treatment     | 3,926.01  |           | 90008   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1345    | Collection Sewers - Force                             |           | 2,737.50  | 90553   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1350    | Collection Sewers - Gravity                           |           | 4,505.63  | 90708   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump                   |           | 14,784.14 | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1400    | Treatment & Disposal - Wastewater Treatment           |           | 17,667.04 | 90008   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255101.6710 | Dep Exp - Collection Sewers - Force                   |           | 311.77    | 90553   | (38.02)  | (91.25)         | (182.50)   |      |             |       |
| 255 | 255101   | AA     | 255101.6715 | Dep Exp - Collection Sewers - Gravity                 |           | 350.44    | 90708   | (41.72)  | (100.13)        | (208.59)   |      |             |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump         |           | 3,322.62  | 90243   | (342.23) | (821.34)        | (2,159.05) |      |             |       |
| 255 | 255101   | AA     | 255101.6765 | Dep Exp - Treatment & Disposal - Wastewater Treatment |           | 3,926.01  | 90008   | (408.96) | (981.50)        | (2,535.55) |      |             |       |

\*To book retirements for invoices that should have had a corresponding retirement and to roll forward depreciation on those retirements through May 2013. Audit Finding No. 6.

**Adjustment #44**

| Co  | Bus Unit | Ledger | Account #   | Description                                   | Debit     | Credit   | Asset # | 2013     | Dep Exp<br>2012 | Prior      | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---|-----------|----------|---------|----------|-----------------|------------|------|-------------|-------|
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 1,939.42  |          | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 1,562.46  |          | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 454.18    |          | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 847.63    |          | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 812.18    |          | 90244   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 1,014.00  |          | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.2140    | A/D - Pumping Equipment - Wastewater Pump     | 1,490.57  |          | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255101.7660 | Miscellaneous Expense - Non-Utility           | 34,770.19 |          |         |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump           |           | 8,549.30 | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump           |           | 6,887.59 | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump           |           | 2,043.80 | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump           |           | 3,454.50 | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump           |           | 3,310.00 | 90244   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump           |           | 4,212.00 | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255.1380    | Pumping Equipment - Wastewater Pump           |           | 6,313.00 | 90243   |          |                 |            |      |             |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |           | 1,939.42 | 90243   | (197.90) | (474.96)        | (1,266.56) |      |             |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |           | 1,562.46 | 90243   | (159.43) | (382.64)        | (1,020.38) |      |             |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |           | 454.18   | 90243   | (47.31)  | (113.54)        | (293.32)   |      |             |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |           | 847.63   | 90243   | (79.97)  | (191.92)        | (575.75)   |      |             |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |           | 812.18   | 90243   | (76.62)  | (183.89)        | (551.67)   |      |             |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |           | 1,014.00 | 90243   | (97.50)  | (234.00)        | (682.50)   |      |             |       |
| 255 | 255101   | AA     | 255101.6745 | Dep Exp - Pumping Equipment - Wastewater Pump |           | 1,490.57 | 90243   | (146.13) | (350.72)        | (993.71)   |      |             |       |

\*To record invoices that were originally booked as capital to O&M, and to remove related A/D and depreciation expense through May 2013. Audit Finding No. 6.

**Adjustment #45**

| Co  | Bus Unit | Ledger | Account #   | Description                           | Debit    | Credit   | Asset # | 2013    | Dep Exp<br>2012 | Prior   | 2013 | O&M<br>2012 | Prior |
|-----|----------|--------|-------------|---------------------------------------|----------|----------|---------|---------|-----------------|---------|------|-------------|-------|
| 255 | 255100   | AA     | 255.1890    | A/D - Power Generation Equipment      | 82.50    |          | 40109   |         |                 |         |      |             |       |
| 255 | 255100   | AA     | 255.1890    | A/D - Power Generation Equipment      | 132.92   |          | 40109   |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.2110    | A/D - Collection Sewers - Gravity     | 76.29    |          | 90708   |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.2110    | A/D - Collection Sewers - Gravity     | 122.91   |          | 90708   |         |                 |         |      |             |       |
| 255 | 255100   | AA     | 255100.7660 | Miscellaneous Expense - Non-Utility   | 1,100.00 |          |         |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255101.7660 | Miscellaneous Expense - Non-Utility   | 2,288.74 |          |         |         |                 |         |      |             |       |
| 255 | 255100   | AA     | 255.1095    | Power Generation Equipment            |          | 1,100.00 | 40109   |         |                 |         |      |             |       |
| 255 | 255101   | AA     | 255.1350    | Collection Sewers - Gravity           |          | 2,288.74 | 90708   |         |                 |         |      |             |       |
| 255 | 255100   | AA     | 255100.6500 | Dep Exp - Power Generation Equipment  |          | 82.50    | 40109   | -       | -               | (82.50) |      |             |       |
| 255 | 255100   | AA     | 255100.6500 | Dep Exp - Power Generation Equipment  |          | 132.92   | 40109   | (22.92) | (55.00)         | (55.00) |      |             |       |
| 255 | 255101   | AA     | 255101.6715 | Dep Exp - Collection Sewers - Gravity |          | 76.29    | 90708   | -       | -               | (76.29) |      |             |       |
| 255 | 255101   | AA     | 255101.6715 | Dep Exp - Collection Sewers - Gravity |          | 122.91   | 90708   | (21.19) | (50.86)         | (50.86) |      |             |       |

\*To record invoices that were originally booked as capital to O&M, and to remove related A/D and depreciation expense through May 2013. Audit Finding No. 7.

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 2012-177-WS**  
**COMMISSION ORDERED ADJUSTMENTS - AUDIT FINDING NO. 1**

**Adjustment #1**

| Object Account  | NARUC | Account Description  | Ledger | Date       | UPIS | A/D     |
|-----------------|-------|----------------------|--------|------------|------|---------|
| 1020            | 301.1 | Organization - Water | AA     | 12/31/2008 | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 12/31/2009 | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 1/31/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 2/28/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 3/31/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 4/30/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 5/31/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 6/30/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 7/31/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 8/31/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 9/30/2010  | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 10/31/2010 | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 11/30/2010 | -    | -       |
| 1020            | 301.1 | Organization - Water | AA     | 12/31/2010 | -    | -       |
| Per Restatement |       |                      |        |            | -    | -       |
| Per Books       |       |                      |        |            | -    | (20.00) |
| Difference      |       |                      |        |            | -    | 20.00   |

\*To remove amounts in A/D and depreciation expense since organization - water has a zero balance.

**Adjustment #2**

| Object Account  | NARUC | Account Description | Ledger | Date       | UPIS       | A/D         |
|-----------------|-------|---------------------|--------|------------|------------|-------------|
| 1025            | 302.1 | Franchises - Water  | AA     | 12/31/2008 | 146,392.16 | (21,624.33) |
| 1025            | 302.1 | Franchises - Water  | AA     | 12/31/2009 | 146,392.16 | (25,284.13) |
| 1025            | 302.1 | Franchises - Water  | AA     | 1/31/2010  | 146,392.16 | (25,589.12) |
| 1025            | 302.1 | Franchises - Water  | AA     | 2/28/2010  | 146,392.16 | (25,894.10) |
| 1025            | 302.1 | Franchises - Water  | AA     | 3/31/2010  | 146,392.16 | (26,199.09) |
| 1025            | 302.1 | Franchises - Water  | AA     | 4/30/2010  | 146,392.16 | (26,504.07) |
| 1025            | 302.1 | Franchises - Water  | AA     | 5/31/2010  | 146,392.16 | (26,809.05) |
| 1025            | 302.1 | Franchises - Water  | AA     | 6/30/2010  | 146,392.16 | (27,114.04) |
| 1025            | 302.1 | Franchises - Water  | AA     | 7/31/2010  | 146,392.16 | (27,419.02) |
| 1025            | 302.1 | Franchises - Water  | AA     | 8/31/2010  | 146,392.16 | (27,724.00) |
| 1025            | 302.1 | Franchises - Water  | AA     | 9/30/2010  | 146,392.16 | (28,028.99) |
| 1025            | 302.1 | Franchises - Water  | AA     | 10/31/2010 | 146,392.16 | (28,333.97) |
| 1025            | 302.1 | Franchises - Water  | AA     | 11/30/2010 | 146,392.16 | (28,333.97) |
| 1025            | 302.1 | Franchises - Water  | AA     | 12/31/2010 | 146,392.16 | (28,638.95) |
| Per Restatement |       |                     |        |            | 146,392.16 | (28,638.95) |
| Per Books       |       |                     |        |            | 146,392.16 | (33,262.32) |
| Difference      |       |                     |        |            | -          | 4,623.37    |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC | Account Description                          | Ledger | Date       | UPIS       | A/D         |
|----------------|-------|--|--------|------------|------------|-------------|
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 12/31/2008 | 198,602.33 | (12,466.08) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 12/31/2009 | 199,118.26 | (18,675.09) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 1/31/2010  | 199,118.26 | (19,205.89) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 2/28/2010  | 203,826.25 | (19,736.69) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 3/31/2010  | 203,826.26 | (20,267.48) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 4/30/2010  | 203,826.26 | (20,798.28) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 5/31/2010  | 203,826.26 | (21,329.08) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 6/30/2010  | 203,826.26 | (21,859.88) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 7/31/2010  | 203,826.26 | (22,390.67) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 8/31/2010  | 203,826.26 | (22,923.43) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 9/30/2010  | 203,826.26 | (23,456.19) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 10/31/2010 | 204,579.26 | (23,988.95) |
| 1050           | 304.2 | Structures & Improvements - Source of Supply | AA     | 11/30/2010 | 204,579.26 | (23,988.95) |

|      |       |  |    |                 |            |              |
|------|-------|--|----|-----------------|------------|--------------|
| 1050 | 304.2 | Structures & Improvements - Source of Supply | AA | 12/31/2010      | 204,579.26 | (24,521.71)  |
|      |       |  |    | Per Restatement | 204,579.26 | (24,521.71)  |
|      |       |  |    | Per Books       | 204,579.26 | (195,385.15) |
|      |       |  |    | Difference      | -          | 170,863.44   |

\*To correct a depreciation error in a Commission ordered adjustment.  
 \*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #3**

| Month/Year | Months to May-13 |
|------------|------------------|
| Dec-07     | 66               |
| Jan-08     | 65               |
| Jun-08     | 60               |
| Aug-08     | 58               |
| Jan-09     | 53               |
| Jan-10     | 41               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |
| Apr-13     | 2                |
| May-13     | 1                |

**Adjustment #3**

| For Multiple Assets in One JDE Object Account: |           |              |                    | A/D Amount   |                 |
|--|-----------|--------------|--------------------|--------------|-----------------|
| Asset #  | Account # | Asset Amount |                    |              |                 |
| 1002135  | 1065      | 907.92       |                    | (139.83)     | A/D thru Apr-13 |
| 1003587  | 1065      | -            |                    | (122,579.94) | A/D thru Apr-13 |
| 1003590  | 1065      | -            |                    | (734.44)     | A/D thru Apr-13 |
| 1003597  | 1065      | 5,913.16     |                    | (1,019.07)   | A/D thru Apr-13 |
| 1003598  | 1065      | -            |                    | (705.90)     | A/D thru Apr-13 |
| 1003606  | 1065      | 7,922.43     |                    | (1,344.92)   | A/D thru Apr-13 |
| 1006499  | 1065      | 6,800.00     |                    | (53.25)      | A/D thru Apr-13 |
| 2003273  | 1065      | -            |                    | (1,186.65)   | A/D thru Apr-13 |
| 2003298  | 1065      | -            |                    | (1,384.38)   | A/D thru Apr-13 |
| 2003449  | 1065      | -            |                    | (6,083.25)   | A/D thru Apr-13 |
|  |           |              | 21,543.51          | (135,231.63) |                 |
|  |           |              | Reclassify to 1055 | Remove       |                 |

**Adjustment #4**

| Month/Year | Months to May-13 |
|------------|------------------|
| Jan-08     | 65               |
| Feb-08     | 64               |
| Mar-08     | 63               |
| Apr-08     | 62               |
| May-08     | 61               |
| Jun-08     | 60               |
| Jul-08     | 59               |
| Aug-08     | 58               |
| Sep-08     | 57               |
| Oct-08     | 56               |

**Adjustment #3**

| For Multiple Assets in One JDE Object Account: |           |              |                      | A/D Amount | Start Month |
|--|-----------|--------------|----------------------|------------|-------------|
| Asset #  | Account # | Asset Amount |                      |            |             |
| 1002135  | 1055      | 907.92       |                      | (141.86)   | Jun-08      |
| 1003597  | 1055      | 5,913.16     |                      | (893.13)   | Aug-08      |
| 1003606  | 1055      | 8,800.73     |                      | (1,329.28) | Aug-08      |
| 1003606  | 1055      | (1,030.50)   |                      | 177.12     | Dec-07      |
| 1003606  | 1055      | 152.20       |                      | (6.34)     | Feb-12      |
| 1006499  | 1055      | 6,800.00     |                      | (53.13)    | Mar-13      |
|  |           |              | 21,543.51            | (2,246.62) |             |
|  |           |              | Reclassify from 1065 | Add        |             |

**Adjustment #4**

| For Multiple Assets in One JDE Object Account: |           |              |          | A/D Amount | Start Month |
|--|-----------|--------------|----------|------------|-------------|
| Asset #  | Account # | Asset Amount |          |            |             |
| create   | 1055      | 1,136.32     |          | (192.35)   | Jan-08      |
| create   | 1055      | 3,341.12     |          | (556.85)   | Feb-08      |
| create   | 1055      | 2,815.36     |          | (461.90)   | Mar-08      |
| create   | 1055      | 288.32       |          | (46.55)    | Apr-08      |
| create   | 1055      | 881.92       |          | (140.10)   | May-08      |
| create   | 1055      | 101.76       |          | (15.90)    | Jun-08      |
| create   | 1055      | 491.84       |          | (75.57)    | Jul-08      |
| create   | 1055      | 50.88        |          | (7.69)     | Aug-08      |
| create   | 1055      | 237.44       |          | (34.63)    | Oct-08      |
|  |           |              | 9,344.96 | (1,531.52) |             |

**Adjustments #2,#3,#4**

| Object Account | NARUC | Account Description                         | Ledger | Date       | UPIS         | A/D          |
|----------------|-------|---|--------|------------|--------------|--------------|
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 12/31/2008 | 2,627,471.25 | (267,635.82) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 12/31/2009 | 2,631,068.01 | (345,483.50) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 1/31/2010  | 2,631,068.01 | (352,335.74) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 2/28/2010  | 2,631,068.01 | (359,187.98) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 3/31/2010  | 2,631,261.01 | (366,040.23) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 4/30/2010  | 2,631,261.01 | (372,892.47) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 5/31/2010  | 2,631,261.01 | (379,744.71) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 6/30/2010  | 2,631,261.01 | (386,596.95) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 7/31/2010  | 2,631,261.01 | (393,450.87) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 8/31/2010  | 2,631,261.01 | (400,306.01) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 9/30/2010  | 2,631,903.01 | (407,161.16) |
| 1055           | 304.3 | Structures & Improvements - Water Treatment | AA     | 10/31/2010 | 2,632,375.33 | (414,016.30) |



|      |       |   |    |                 |              |              |
|------|-------|---|----|-----------------|--------------|--------------|
| 1055 | 304.3 | Structures & Improvements - Water Treatment | AA | 11/30/2010      | 2,632,375.33 | (414,016.30) |
| 1055 | 304.3 | Structures & Improvements - Water Treatment | AA | 12/31/2010      | 2,632,375.33 | (420,871.44) |
|      |       |   |    | Per Restatement | 2,632,375.33 | (420,871.44) |
|      |       |   |    | Per Books       | 2,617,916.35 | (239,957.12) |
|      |       |   |    | Difference      | 14,458.98    | (180,914.32) |

\*To reclassify asset 1002135 for \$907.92 from 1065 and to correct associated A/D and depreciation expense.  
 \*To reclassify asset 1003597 for \$5,913.16 from 1065 and to correct associated A/D and depreciation expense.  
 \*To reclassify asset 1003606 for \$7,922.43 from 1065 and to correct associated A/D and depreciation expense (\$152.20 post test year).  
 \*To reclassify asset 1006499 for \$6,800.00 from 1065 and to correct associated A/D and depreciation expense (post test year).  
 \*To reclassify project costs and correct AFUDC on project 2004003 (asset 1003587) for (\$9,320.02) and to correct associated A/D and depreciation expense.  
 \*To reclassify project costs and correct AFUDC on project 2004697 (asset 1003590) for (\$157.27) and to correct associated A/D and depreciation expense.  
 \*To add capitalized time for a/c 1055 that was booked to project 2004003 but should have been GL additions in 2008 in the amount of \$9,344.96 (no change in account), and to correct associated A/D and depreciation expense.

**Adjustment #2**

Remaining A/D Adjustment for S&I - Water Treatment

|  |            |              |
|--|------------|--------------|
| Total A/D Adjustment Through 2010:     |            | (180,914.32) |
| Less: 1065 Reclass                     |            |              |
| Jun-08                                 | 907.92     | (73.30)      |
| Aug-08                                 | 14,713.89  | (1,111.21)   |
| Dec-07                                 | (1,030.50) | 99.29        |
| Less: Project to GL                    |            |              |
| Jan-08                                 | 1,136.32   | (106.53)     |
| Feb-08                                 | 3,341.12   | (304.53)     |
| Mar-08                                 | 2,815.36   | (249.28)     |
| Apr-08                                 | 288.32     | (24.78)      |
| May-08                                 | 881.92     | (73.49)      |
| Jun-08                                 | 101.76     | (8.22)       |
| Jul-08                                 | 491.84     | (38.43)      |
| Aug-08                                 | 50.88      | (3.84)       |
| Oct-08                                 | 237.44     | (16.70)      |
| Less: AFUDC/Project to GL/Depreciation |            |              |
| Oct-08                                 | (9,320.02) | (49,958.76)  |
| Oct-08                                 | (157.27)   | (303.02)     |
| Oct-08                                 | -          | (74.14)      |
| Oct-08                                 | -          | (110.34)     |
| Remaining Balance:                     |            | (128,557.07) |

**Adjustment #5**

| Month/Year | Months to May-13 |
|------------|------------------|
| Jan-08     | 65               |
| Feb-08     | 64               |
| Mar-08     | 63               |
| Apr-08     | 62               |
| May-08     | 61               |
| Jun-08     | 60               |
| Jul-08     | 59               |
| Aug-08     | 58               |
| Sep-08     | 57               |
| Oct-08     | 56               |

**Adjustment #5**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount | A/D Amount | Start Month |
|---------|-----------|--------------|------------|-------------|
| create  | 1080      | 203.52       | (36.75)    | Jan-08      |
| create  | 1080      | 271.36       | (48.24)    | Feb-08      |
| create  | 1080      | 1,356.80     | (237.44)   | Mar-08      |
| create  | 1080      | 1,526.40     | (262.88)   | Apr-08      |
| create  | 1080      | 169.60       | (28.74)    | May-08      |
|         |           | 3,527.68     | (614.05)   |             |

**Adjustments #2, #5**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS       | A/D          |
|----------------|-------|---------------------|--------|------------|------------|--------------|
| 1080           | 307.2 | Wells & Springs     | AA     | 12/31/2008 | 822,896.03 | (507,698.21) |
| 1080           | 307.2 | Wells & Springs     | AA     | 12/31/2009 | 828,617.18 | (535,276.62) |
| 1080           | 307.2 | Wells & Springs     | AA     | 1/31/2010  | 828,617.18 | (537,578.33) |
| 1080           | 307.2 | Wells & Springs     | AA     | 2/28/2010  | 828,617.18 | (539,880.05) |
| 1080           | 307.2 | Wells & Springs     | AA     | 3/31/2010  | 828,617.18 | (542,181.76) |
| 1080           | 307.2 | Wells & Springs     | AA     | 4/30/2010  | 828,617.18 | (544,483.48) |
| 1080           | 307.2 | Wells & Springs     | AA     | 5/31/2010  | 828,617.18 | (546,785.19) |
| 1080           | 307.2 | Wells & Springs     | AA     | 6/30/2010  | 828,617.18 | (549,086.91) |
| 1080           | 307.2 | Wells & Springs     | AA     | 7/31/2010  | 828,617.18 | (551,388.62) |
| 1080           | 307.2 | Wells & Springs     | AA     | 8/31/2010  | 828,617.18 | (553,690.33) |

|      |       |                 |    |                 |            |              |
|------|-------|-----------------|----|-----------------|------------|--------------|
| 1080 | 307.2 | Wells & Springs | AA | 9/30/2010       | 828,617.18 | (555,992.05) |
| 1080 | 307.2 | Wells & Springs | AA | 10/31/2010      | 828,617.18 | (558,293.76) |
| 1080 | 307.2 | Wells & Springs | AA | 11/30/2010      | 828,617.18 | (558,293.76) |
| 1080 | 307.2 | Wells & Springs | AA | 12/31/2010      | 828,617.18 | (560,595.48) |
|      |       |                 |    | Per Restatement | 828,617.18 | (560,595.48) |
|      |       |                 |    | Per Books       | 828,617.18 | (559,827.14) |
|      |       |                 |    | Difference      | -          | (768.34)     |

\*To add capitalized time for a/c 1080 that was booked to project 2004823 but should have been GL additions in 2008 in the amount of \$3,527.68 (no change in account), and to correct associated A/D and depreciation expense.

**Adjustment #2**

|  |          |  |          |
|--|----------|--|----------|
| Remaining A/D Adjustment for Wells & Springs |          |  |          |
| Total A/D Adjustment Through 2010:           |          |  | (768.34) |
| Less: Project to GL                          |          |  |          |
| Jan-08                                       | 203.52   |  | -        |
| Feb-08                                       | 271.36   |  | -        |
| Mar-08                                       | 1,356.80 |  | -        |
| Apr-08                                       | 1,526.40 |  | -        |
| May-08                                       | 169.60   |  | -        |
| Less: Project to GL/Depreciation             |          |  |          |
| Oct-08                                       | -        |  | -        |
| Remaining Balance:                           |          |  | (768.34) |

**Adjustment #2**

| Object Account | NARUC | Account Description    | Ledger | Date            | UPIS       | A/D         |
|----------------|-------|------------------------|--------|-----------------|------------|-------------|
| 1085           | 308.2 | Infiltration Galleries | AA     | 12/31/2008      | 138,231.84 | (2,015.88)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 12/31/2009      | 138,231.84 | (5,471.68)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 1/31/2010       | 138,231.84 | (5,759.66)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 2/28/2010       | 138,231.84 | (6,047.64)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 3/31/2010       | 138,231.84 | (6,335.63)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 4/30/2010       | 138,231.84 | (6,623.61)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 5/31/2010       | 138,231.84 | (6,911.59)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 6/30/2010       | 138,231.84 | (7,199.57)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 7/31/2010       | 138,231.84 | (7,487.56)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 8/31/2010       | 138,231.84 | (7,775.54)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 9/30/2010       | 138,231.84 | (8,063.52)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 10/31/2010      | 138,231.84 | (8,351.51)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 11/30/2010      | 138,231.84 | (8,351.51)  |
| 1085           | 308.2 | Infiltration Galleries | AA     | 12/31/2010      | 138,231.84 | (8,639.49)  |
|                |       |                        |        | Per Restatement | 138,231.84 | (8,639.49)  |
|                |       |                        |        | Per Books       | 138,231.84 | (10,426.91) |
|                |       |                        |        | Difference      | -          | 1,787.42    |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS     | A/D     |
|----------------|-------|---------------------|--------|------------|----------|---------|
| 1090           | 309.2 | Supply Mains        | AA     | 12/31/2008 | -        | -       |
| 1090           | 309.2 | Supply Mains        | AA     | 12/31/2009 | 1,391.48 | (22.98) |
| 1090           | 309.2 | Supply Mains        | AA     | 1/31/2010  | 1,391.48 | (26.29) |
| 1090           | 309.2 | Supply Mains        | AA     | 2/28/2010  | 1,391.48 | (29.61) |
| 1090           | 309.2 | Supply Mains        | AA     | 3/31/2010  | 1,391.48 | (32.92) |
| 1090           | 309.2 | Supply Mains        | AA     | 4/30/2010  | 1,391.48 | (36.23) |
| 1090           | 309.2 | Supply Mains        | AA     | 5/31/2010  | 1,391.48 | (39.55) |
| 1090           | 309.2 | Supply Mains        | AA     | 6/30/2010  | 1,391.48 | (42.86) |
| 1090           | 309.2 | Supply Mains        | AA     | 7/31/2010  | 1,391.48 | (46.17) |
| 1090           | 309.2 | Supply Mains        | AA     | 8/31/2010  | 1,391.48 | (49.48) |
| 1090           | 309.2 | Supply Mains        | AA     | 9/30/2010  | 1,391.48 | (52.80) |
| 1090           | 309.2 | Supply Mains        | AA     | 10/31/2010 | 1,391.48 | (56.11) |
| 1090           | 309.2 | Supply Mains        | AA     | 11/30/2010 | 1,391.48 | (59.42) |
| 1090           | 309.2 | Supply Mains        | AA     | 12/31/2010 | 1,391.48 | (62.74) |

|                 |          |         |
|-----------------|----------|---------|
| Per Restatement | 1,391.48 | (62.74) |
| Per Books       | 1,391.48 | (62.68) |
| Difference      | -        | (0.06)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account  | NARUC | Account Description        | Ledger | Date       | UPIS     | A/D      |
|-----------------|-------|----------------------------|--------|------------|----------|----------|
| 1095            | 310.2 | Power Generation Equipment | AA     | 12/31/2008 | 2,069.04 | (27.58)  |
| 1095            | 310.2 | Power Generation Equipment | AA     | 12/31/2009 | 3,729.33 | (174.79) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 1/31/2010  | 3,729.33 | (190.32) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 2/28/2010  | 3,729.33 | (205.86) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 3/31/2010  | 3,729.33 | (221.40) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 4/30/2010  | 3,729.33 | (236.94) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 5/31/2010  | 3,729.33 | (252.48) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 6/30/2010  | 3,729.33 | (268.02) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 7/31/2010  | 3,729.33 | (283.56) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 8/31/2010  | 3,729.33 | (299.10) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 9/30/2010  | 3,729.33 | (314.63) |
| 1095            | 310.2 | Power Generation Equipment | AA     | 10/31/2010 | 3,729.33 | (330.17) |
| d               | 310.2 | Power Generation Equipment | AA     | 11/30/2010 | 3,729.33 | (345.71) |
| d               | 310.2 | Power Generation Equipment | AA     | 12/31/2010 | 3,729.33 | (361.25) |
| Per Restatement |       |                            |        |            | 3,729.33 | (361.25) |
| Per Books       |       |                            |        |            | 3,729.33 | (342.89) |
| Difference      |       |                            |        |            | -        | (18.36)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #6**

| Month/Year | Months to May-13 |
|------------|------------------|
| Dec-07     | 66               |
| Jan-08     | 65               |
| Jun-08     | 60               |
| Jan-09     | 53               |
| Jan-10     | 41               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |
| Apr-13     | 2                |

**Adjustment #6**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount | A/D Amount |                           |
|---------|-----------|--------------|------------|---------------------------|
| 5000257 | 1110      | 82,405.57    | (9,963.93) | A/D thru Apr-13           |
|         |           | 82,405.57    | (9,963.93) |                           |
|         |           |              |            | Reclassify to 1100 Remove |

**Adjustment #6**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount | A/D Amount  | Start Month              |
|---------|-----------|--------------|-------------|--------------------------|
| 5000257 | 1100      | 82,405.57    | (10,300.70) | Dec-10                   |
|         |           | 82,405.57    | (10,300.70) |                          |
|         |           |              |             | Reclassify from 1110 Add |

**Adjustments #2, #6**

| Object Account  | NARUC | Account Description                           | Ledger | Date       | UPIS      | A/D        |
|-----------------|-------|---|--------|------------|-----------|------------|
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 12/31/2008 | 10,867.01 | (316.18)   |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 12/31/2009 | 10,867.01 | (859.53)   |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 1/31/2010  | 10,867.01 | (904.81)   |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 2/28/2010  | 10,867.01 | (950.09)   |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 3/31/2010  | 10,867.01 | (995.37)   |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 4/30/2010  | 10,867.01 | (1,040.65) |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 5/31/2010  | 10,867.01 | (1,085.93) |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 6/30/2010  | 10,867.01 | (1,131.21) |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 7/31/2010  | 10,867.01 | (1,176.48) |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 8/31/2010  | 10,867.01 | (1,221.76) |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 9/30/2010  | 10,867.01 | (1,267.04) |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 10/31/2010 | 10,867.01 | (1,312.32) |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 11/30/2010 | 10,867.01 | (1,357.60) |
| 1100            | 311.2 | Pumping Equipment Electric - Source of Supply | AA     | 12/31/2010 | 93,286.55 | (1,746.30) |
| Per Restatement |       |   |        |            | 93,286.55 | (1,746.30) |
| Per Books       |       |   |        |            | 10,867.01 | (1,402.90) |
| Difference      |       |   |        |            | 82,419.54 | (343.40)   |

\*To reclassify project costs on project 2009690 for \$82,405.57 and to correct associated A/D and depreciation expense.  
 \*To correct AFUDC on project 2009690 for \$13.97, and to correct associated A/D and depreciation expense.

**Adjustment #2**

|   |           |             |
|---|-----------|-------------|
| Remaining A/D Adjustment for Electric Pump Equipment - Source of Supply |           |             |
| Total A/D Adjustment Through 2010:                                      |           | (343.40)    |
| Less: Reclassified Depreciation   |           |             |
| Dec-10  | 82,405.57 | (343.36)    |
| Less: AFUDC Error   |           |             |
| Jan-00  | 13.97     | (0.06)      |
| Remaining Balance:  |           | <b>0.02</b> |

**Adjustment #7**

| Month/Year | Months to May-13 |
|------------|------------------|
| Dec-07     | 66               |
| Jan-08     | 65               |
| Jun-08     | 60               |
| Jan-09     | 53               |
| Jan-10     | 41               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |
| Apr-13     | 2                |

**Adjustments #2, #7**

| Object Account | NARUC | Account Description                          | Ledger | Date            | UPIS             | A/D                |
|----------------|-------|--|--------|-----------------|------------------|--------------------|
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 12/31/2008      | 2,944,816.90     | (1,320,405.52)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 12/31/2009      | 2,976,679.70     | (1,468,328.73)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 1/31/2010       | 2,978,151.89     | (1,480,737.70)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 2/28/2010       | 2,979,351.11     | (1,493,151.66)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 3/31/2010       | 2,985,687.04     | (1,500,070.10)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 4/30/2010       | 3,024,544.97     | (1,512,672.37)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 5/31/2010       | 3,024,544.97     | (1,525,274.64)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 6/30/2010       | 3,024,747.29     | (1,535,976.56)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 7/31/2010       | 3,024,904.73     | (1,548,580.33)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 8/31/2010       | 3,141,419.47     | (1,561,669.58)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 9/30/2010       | 3,146,213.18     | (1,574,681.16)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 10/31/2010      | 3,143,470.63     | (1,583,806.98)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 11/30/2010      | 3,143,866.17     | (1,596,758.97)     |
| 1105           | 311.3 | Pumping Equipment Electric - Water Treatment | AA     | 12/31/2010      | 3,143,988.31     | (1,609,410.83)     |
|                |       |  |        | Per Restatement | 3,143,988.31     | (1,609,410.83)     |
|                |       |  |        | Per Books       | 3,132,678.40     | (1,586,364.47)     |
|                |       |  |        | Difference      | <b>11,309.91</b> | <b>(23,046.36)</b> |

\*To correct AFUDC on project 2001991 for \$11,309.91, and to correct associated A/D and depreciation expense.

**Adjustment #2**

|  |           |                 |
|--|-----------|-----------------|
| Remaining A/D Adjustment for Electric Pump Equipment - Water Treatment |           |                 |
| Total A/D Adjustment Through 2010:                                     |           | (23,046.36)     |
| Less: AFUDC Error/Depreciation   |           |                 |
| Oct-08   | 11,309.91 | (24,820.49)     |
| Remaining Balance:   |           | <b>1,774.13</b> |

**Adjustments #2, #6**

| Object Account | NARUC | Account Description                                      | Ledger | Date       | UPIS      | A/D        |
|----------------|-------|--|--------|------------|-----------|------------|
| 1110           | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA     | 12/31/2008 | 17,916.78 | (487.65)   |
| 1110           | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA     | 12/31/2009 | 52,921.51 | (2,131.15) |

|      |       |  |    |            |                 |             |            |
|------|-------|--|----|------------|-----------------|-------------|------------|
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 1/31/2010  | 61,526.31       | (2,387.51)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 2/28/2010  | 62,961.25       | (2,649.85)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 3/31/2010  | 62,961.25       | (2,912.19)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 4/30/2010  | 62,961.25       | (3,174.53)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 5/31/2010  | 62,961.25       | (3,436.87)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 6/30/2010  | 62,961.25       | (3,699.20)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 7/31/2010  | 62,961.25       | (3,961.54)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 8/31/2010  | 62,961.25       | (4,223.88)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 9/30/2010  | 62,961.25       | (4,486.22)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 10/31/2010 | 62,961.25       | (4,748.56)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 11/30/2010 | 62,961.25       | (5,010.90)  |            |
| 1110 | 311.4 | Pumping Equipment Electric - Transmission & Distribution | AA | 12/31/2010 | 62,961.25       | (5,273.24)  |            |
|      |       |  |    |            | Per Restatement | 62,961.25   | (5,273.24) |
|      |       |  |    |            | Per Books       | 145,366.82  | (5,273.20) |
|      |       |  |    |            | Difference      | (82,405.57) | (0.04)     |

\*To reclassify project costs on project 2009690 for \$82,405.57 and to correct associated A/D and depreciation expense.

**Adjustment #2**

Remaining A/D Adjustment for Electric Pump Equipment - Transmission & Distribution

Total A/D Adjustment Through 2010: (0.04)

Less: Reclassified Depreciation

Dec-10 (82,405.57) 343.36

Remaining Balance:

(343.39)

**Adjustment #2**

| Object Account | NARUC | Account Description       | Ledger | Date       | UPIS            | A/D          |              |
|----------------|-------|---------------------------|--------|------------|-----------------|--------------|--------------|
| 1115           | 320.3 | Water Treatment Equipment | AA     | 12/31/2008 | 397,994.49      | (220,493.46) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 12/31/2009 | 398,184.14      | (238,588.43) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 1/31/2010  | 398,184.14      | (240,096.70) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 2/28/2010  | 398,184.14      | (241,604.98) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 3/31/2010  | 398,184.14      | (243,113.25) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 4/30/2010  | 398,184.14      | (244,621.52) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 5/31/2010  | 398,589.13      | (245,337.10) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 6/30/2010  | 398,589.13      | (246,846.91) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 7/31/2010  | 398,589.13      | (248,356.71) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 8/31/2010  | 398,589.13      | (249,866.52) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 9/30/2010  | 398,589.13      | (251,376.33) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 10/31/2010 | 398,589.13      | (252,886.14) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 11/30/2010 | 398,315.56      | (254,121.34) |              |
| 1115           | 320.3 | Water Treatment Equipment | AA     | 12/31/2010 | 398,675.28      | (255,631.47) |              |
|                |       |                           |        |            | Per Restatement | 398,675.28   | (255,631.47) |
|                |       |                           |        |            | Per Books       | 398,675.28   | (255,644.19) |
|                |       |                           |        |            | Difference      | -            | 12.72        |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #8**

| Month/Year | Months to May-13 |
|------------|------------------|
| Oct-10     | 32               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |
| Apr-13     | 2                |

**Adjustment #8**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount | A/D Amount | Start Month |
|---------|-----------|--------------|------------|-------------|
| 108276  | 1120      | 6,137.00     | 442.31     | Oct-10      |
|         |           | 6,137.00     | 442.31     |             |

**Adjustment #2, #8**

| Object Account | NARUC | Account Description                  | Ledger | Date       | UPIS         | A/D          |
|----------------|-------|--------------------------------------|--------|------------|--------------|--------------|
| 1120           | 330.4 | Distribution Reservoirs & Standpipes | AA     | 12/31/2008 | 1,044,973.00 | (672,075.08) |

|      |       |                                      |    |            |                 |              |              |
|------|-------|--------------------------------------|----|------------|-----------------|--------------|--------------|
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 12/31/2009 | 1,047,036.97    | (700,495.92) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 1/31/2010  | 1,055,936.97    | (702,874.16) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 2/28/2010  | 1,055,936.97    | (705,252.39) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 3/31/2010  | 1,055,936.97    | (707,630.63) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 4/30/2010  | 1,055,936.97    | (710,008.86) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 5/31/2010  | 1,055,936.97    | (712,387.10) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 6/30/2010  | 1,056,369.93    | (714,766.31) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 7/31/2010  | 1,056,369.93    | (717,145.52) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 8/31/2010  | 1,056,369.93    | (719,524.74) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 9/30/2010  | 1,056,369.93    | (721,903.95) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 10/31/2010 | 1,056,369.93    | (724,283.16) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 11/30/2010 | 1,056,444.22    | (726,662.54) |              |
| 1120 | 330.4 | Distribution Reservoirs & Standpipes | AA | 12/31/2010 | 1,056,444.22    | (729,041.92) |              |
|      |       |                                      |    |            | Per Restatement | 1,056,444.22 | (729,041.92) |
|      |       |                                      |    |            | Per Books       | 1,056,444.10 | (730,640.48) |
|      |       |                                      |    |            | Difference      | 0.12         | 1,598.56     |

\*To remove (\$6,137.00) that cannot be traced to a Commission ordered adjustment, and to correct associated A/D and depreciation expense.

**Adjustment #2**

|   |      |  |          |
|---|------|--|----------|
| Remaining A/D Adjustment for Distribution Reservoirs & Standpipes |      |  |          |
| Total A/D Adjustment Through 2010:                                |      |  | 1,598.56 |
| Less: COA Depreciation  |      |  |          |
| Oct-10  | 0.12 |  | (704.93) |
| Remaining Balance:  |      |  | 2,303.49 |

**Adjustment #2**

| Object Account | NARUC | Account Description               | Ledger | Date       | UPIS            | A/D            |                |
|----------------|-------|-----------------------------------|--------|------------|-----------------|----------------|----------------|
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 12/31/2008 | 7,685,734.45    | (3,843,234.33) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 12/31/2009 | 7,786,266.65    | (4,023,281.27) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 1/31/2010  | 7,788,659.85    | (4,038,375.58) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 2/28/2010  | 7,796,643.82    | (4,053,485.35) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 3/31/2010  | 7,801,782.22    | (4,068,161.61) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 4/30/2010  | 7,804,589.70    | (4,083,286.79) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 5/31/2010  | 7,816,036.75    | (4,098,168.69) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 6/30/2010  | 7,814,867.24    | (4,112,601.80) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 7/31/2010  | 7,822,865.76    | (4,127,762.39) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 8/31/2010  | 7,830,252.53    | (4,142,937.30) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 9/30/2010  | 7,837,890.77    | (4,158,127.01) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 10/31/2010 | 7,841,599.49    | (4,173,323.91) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 11/30/2010 | 7,864,343.14    | (4,188,564.88) |                |
| 1125           | 331.4 | Transmission & Distribution Mains | AA     | 12/31/2010 | 7,868,345.44    | (4,203,813.61) |                |
|                |       |                                   |        |            | Per Restatement | 7,868,345.44   | (4,203,813.61) |
|                |       |                                   |        |            | Per Books       | 7,868,345.44   | (4,215,583.71) |
|                |       |                                   |        |            | Difference      | -              | 11,770.10      |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS         | A/D          |
|----------------|-------|---------------------|--------|------------|--------------|--------------|
| 1130           | 333.4 | Services            | AA     | 12/31/2008 | 1,395,274.42 | (660,111.87) |
| 1130           | 333.4 | Services            | AA     | 12/31/2009 | 1,435,492.29 | (695,319.38) |
| 1130           | 333.4 | Services            | AA     | 1/31/2010  | 1,440,460.17 | (698,320.34) |
| 1130           | 333.4 | Services            | AA     | 2/28/2010  | 1,447,292.42 | (701,335.53) |
| 1130           | 333.4 | Services            | AA     | 3/31/2010  | 1,447,839.89 | (704,173.05) |
| 1130           | 333.4 | Services            | AA     | 4/30/2010  | 1,450,389.05 | (707,194.70) |
| 1130           | 333.4 | Services            | AA     | 5/31/2010  | 1,455,833.01 | (709,737.28) |
| 1130           | 333.4 | Services            | AA     | 6/30/2010  | 1,462,705.48 | (712,461.10) |
| 1130           | 333.4 | Services            | AA     | 7/31/2010  | 1,467,503.09 | (715,072.02) |
| 1130           | 333.4 | Services            | AA     | 8/31/2010  | 1,478,321.80 | (716,660.83) |
| 1130           | 333.4 | Services            | AA     | 9/30/2010  | 1,483,724.44 | (718,041.99) |
| 1130           | 333.4 | Services            | AA     | 10/31/2010 | 1,486,097.99 | (720,063.45) |
| 1130           | 333.4 | Services            | AA     | 11/30/2010 | 1,515,218.07 | (722,426.38) |

|      |       |          |    |                 |              |              |
|------|-------|----------|----|-----------------|--------------|--------------|
| 1130 | 333.4 | Services | AA | 12/31/2010      | 1,519,535.12 | (725,331.69) |
|      |       |          |    | Per Restatement | 1,519,535.12 | (725,331.69) |
|      |       |          |    | Per Books       | 1,519,535.12 | (724,732.59) |
|      |       |          |    | Difference      | -            | (599.10)     |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #9**

| Month/Year | Months to May-13 |
|------------|------------------|
| Aug-08     | 58               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |
| Apr-13     | 2                |

**Adjustment #2, #9**

| Object Account | NARUC | Account Description | Ledger | Date            | UPIS         | A/D            |
|----------------|-------|---------------------|--------|-----------------|--------------|----------------|
| 1135           | 334.4 | Meters              | AA     | 12/31/2008      | 1,316,237.76 | (1,289,270.03) |
| 1135           | 334.4 | Meters              | AA     | 12/31/2009      | 1,340,416.15 | (1,324,477.53) |
| 1135           | 334.4 | Meters              | AA     | 1/31/2010       | 1,345,819.26 | (1,330,085.11) |
| 1135           | 334.4 | Meters              | AA     | 2/28/2010       | 1,353,851.80 | (1,335,726.16) |
| 1135           | 334.4 | Meters              | AA     | 3/31/2010       | 1,360,055.14 | (1,341,393.06) |
| 1135           | 334.4 | Meters              | AA     | 4/30/2010       | 1,367,634.42 | (1,347,091.54) |
| 1135           | 334.4 | Meters              | AA     | 5/31/2010       | 1,379,630.41 | (1,352,840.00) |
| 1135           | 334.4 | Meters              | AA     | 6/30/2010       | 1,389,991.05 | (1,358,631.63) |
| 1135           | 334.4 | Meters              | AA     | 7/31/2010       | 1,409,916.69 | (1,364,506.28) |
| 1135           | 334.4 | Meters              | AA     | 8/31/2010       | 1,306,896.73 | (1,369,951.68) |
| 1135           | 334.4 | Meters              | AA     | 9/30/2010       | 1,314,597.58 | (1,375,429.17) |
| 1135           | 334.4 | Meters              | AA     | 10/31/2010      | 1,319,837.27 | (1,380,928.49) |
| 1135           | 334.4 | Meters              | AA     | 11/30/2010      | 1,325,733.40 | (1,386,452.38) |
| 1135           | 334.4 | Meters              | AA     | 12/31/2010      | 1,324,917.38 | (1,391,972.87) |
|                |       |                     |        | Per Restatement | 1,324,917.38 | (1,391,972.87) |
|                |       |                     |        | Per Books       | 1,324,229.64 | (1,355,931.47) |
|                |       |                     |        | Difference      | 687.74       | (36,041.40)    |

\*To correct AFUDC on project 2009017 for \$687.74, and to correct associated A/D and depreciation expense.

**Adjustment #2**

|  |        |             |
|--|--------|-------------|
| <u>Remaining A/D Adjustment for Meters</u> |        |             |
| Total A/D Adjustment Through 2010:         |        | (36,041.40) |
| Less: AFUDC Error/Depreciation             |        |             |
| Oct-08                                     | 687.74 | (788.44)    |
| Remaining Balance:                         |        | (35,252.96) |

**Adjustment #2**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS       | A/D         |
|----------------|-------|---------------------|--------|------------|------------|-------------|
| 1140           | 334.4 | Meter Installations | AA     | 12/31/2008 | 150,538.13 | (32,145.03) |
| 1140           | 334.4 | Meter Installations | AA     | 12/31/2009 | 167,900.71 | (40,170.74) |
| 1140           | 334.4 | Meter Installations | AA     | 1/31/2010  | 168,055.11 | (40,870.97) |
| 1140           | 334.4 | Meter Installations | AA     | 2/28/2010  | 168,170.91 | (41,571.68) |
| 1140           | 334.4 | Meter Installations | AA     | 3/31/2010  | 169,893.90 | (42,279.57) |
| 1140           | 334.4 | Meter Installations | AA     | 4/30/2010  | 170,051.34 | (42,988.12) |
| 1140           | 334.4 | Meter Installations | AA     | 5/31/2010  | 170,051.34 | (43,696.66) |
| 1140           | 334.4 | Meter Installations | AA     | 6/30/2010  | 170,366.22 | (44,406.52) |
| 1140           | 334.4 | Meter Installations | AA     | 7/31/2010  | 170,405.58 | (45,116.55) |
| 1140           | 334.4 | Meter Installations | AA     | 8/31/2010  | 170,602.38 | (45,827.39) |
| 1140           | 334.4 | Meter Installations | AA     | 9/30/2010  | 176,844.08 | (46,564.24) |
| 1140           | 334.4 | Meter Installations | AA     | 10/31/2010 | 186,803.76 | (47,342.59) |

|      |       |                     |    |                 |            |             |
|------|-------|---------------------|----|-----------------|------------|-------------|
| 1140 | 334.4 | Meter Installations | AA | 11/30/2010      | 192,629.04 | (48,145.21) |
| 1140 | 334.4 | Meter Installations | AA | 12/31/2010      | 194,518.32 | (48,955.70) |
|      |       |                     |    | Per Restatement | 194,518.32 | (48,955.70) |
|      |       |                     |    | Per Books       | 194,518.32 | (48,937.43) |
|      |       |                     |    | Difference      | -          | (18.27)     |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC | Account Description | Ledger | Date            | UPIS       | A/D          |
|----------------|-------|---------------------|--------|-----------------|------------|--------------|
| 1145           | 335.4 | Hydrants            | AA     | 12/31/2008      | 722,986.58 | (376,632.23) |
| 1145           | 335.4 | Hydrants            | AA     | 12/31/2009      | 724,448.90 | (392,719.89) |
| 1145           | 335.4 | Hydrants            | AA     | 1/31/2010       | 724,448.90 | (394,061.46) |
| 1145           | 335.4 | Hydrants            | AA     | 2/28/2010       | 730,655.91 | (395,414.53) |
| 1145           | 335.4 | Hydrants            | AA     | 3/31/2010       | 730,655.91 | (396,767.59) |
| 1145           | 335.4 | Hydrants            | AA     | 4/30/2010       | 730,655.91 | (398,120.66) |
| 1145           | 335.4 | Hydrants            | AA     | 5/31/2010       | 730,655.91 | (399,473.73) |
| 1145           | 335.4 | Hydrants            | AA     | 6/30/2010       | 730,734.63 | (400,826.94) |
| 1145           | 335.4 | Hydrants            | AA     | 7/31/2010       | 733,007.13 | (400,410.06) |
| 1145           | 335.4 | Hydrants            | AA     | 8/31/2010       | 736,007.89 | (400,207.14) |
| 1145           | 335.4 | Hydrants            | AA     | 9/30/2010       | 743,875.97 | (401,584.69) |
| 1145           | 335.4 | Hydrants            | AA     | 10/31/2010      | 742,788.45 | (401,872.70) |
| 1145           | 335.4 | Hydrants            | AA     | 11/30/2010      | 749,368.02 | (403,260.42) |
| 1145           | 335.4 | Hydrants            | AA     | 12/31/2010      | 749,525.46 | (404,648.43) |
|                |       |                     |        | Per Restatement | 749,525.46 | (404,648.43) |
|                |       |                     |        | Per Books       | 749,525.46 | (404,581.36) |
|                |       |                     |        | Difference      | -          | (67.07)      |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC | Account Description         | Ledger | Date            | UPIS   | A/D     |
|----------------|-------|-----------------------------|--------|-----------------|--------|---------|
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 12/31/2008      | 354.50 | (11.82) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 12/31/2009      | 354.71 | (35.46) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 1/31/2010       | 354.71 | (37.43) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 2/28/2010       | 354.71 | (39.40) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 3/31/2010       | 354.71 | (41.37) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 4/30/2010       | 354.71 | (43.34) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 5/31/2010       | 354.71 | (45.31) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 6/30/2010       | 354.71 | (47.28) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 7/31/2010       | 354.71 | (49.25) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 8/31/2010       | 354.71 | (51.22) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 9/30/2010       | 674.79 | (54.97) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 10/31/2010      | 674.79 | (58.72) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 11/30/2010      | 674.79 | (62.47) |
| 1150           | 336.4 | Backflow Prevention Devices | AA     | 12/31/2010      | 674.79 | (66.22) |
|                |       |                             |        | Per Restatement | 674.79 | (66.22) |
|                |       |                             |        | Per Books       | 674.79 | (59.92) |
|                |       |                             |        | Difference      | -      | (6.30)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC | Account Description                         | Ledger | Date       | UPIS     | A/D      |
|----------------|-------|---|--------|------------|----------|----------|
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 12/31/2008 | 2,745.00 | (63.54)  |
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 12/31/2009 | 2,745.00 | (216.04) |
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 1/31/2010  | 2,745.00 | (228.75) |
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 2/28/2010  | 2,745.00 | (241.46) |
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 3/31/2010  | 2,745.00 | (254.17) |
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 4/30/2010  | 2,745.00 | (266.87) |
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 5/31/2010  | 2,745.00 | (279.58) |
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 6/30/2010  | 2,745.00 | (292.29) |
| 1165           | 339.3 | Other Miscellaneous Plant - Water Treatment | AA     | 7/31/2010  | 2,745.00 | (305.00) |



|      |       |   |    |            |                 |          |          |
|------|-------|---|----|------------|-----------------|----------|----------|
| 1165 | 339.3 | Other Miscellaneous Plant - Water Treatment | AA | 8/31/2010  | 2,745.00        | (317.71) |          |
| 1165 | 339.3 | Other Miscellaneous Plant - Water Treatment | AA | 9/30/2010  | 2,745.00        | (330.42) |          |
| 1165 | 339.3 | Other Miscellaneous Plant - Water Treatment | AA | 10/31/2010 | 2,745.00        | (343.12) |          |
| 1165 | 339.3 | Other Miscellaneous Plant - Water Treatment | AA | 11/30/2010 | 2,745.00        | (355.83) |          |
| 1165 | 339.3 | Other Miscellaneous Plant - Water Treatment | AA | 12/31/2010 | 2,745.00        | (368.54) |          |
|      |       |   |    |            | Per Restatement | 2,745.00 | (368.54) |
|      |       |   |    |            | Per Books       | 2,745.00 | (335.67) |
|      |       |   |    |            | Difference      | -        | (32.87)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC | Account Description                                     | Ledger | Date       | UPIS            | A/D        |            |
|----------------|-------|---|--------|------------|-----------------|------------|------------|
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 12/31/2008 | 8,030.68        | (194.16)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 12/31/2009 | 7,824.53        | (727.25)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 1/31/2010  | 7,824.53        | (763.47)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 2/28/2010  | 7,824.53        | (799.70)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 3/31/2010  | 7,824.53        | (835.92)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 4/30/2010  | 7,824.53        | (872.15)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 5/31/2010  | 7,824.53        | (908.37)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 6/30/2010  | 7,824.53        | (944.60)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 7/31/2010  | 7,824.53        | (980.82)   |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 8/31/2010  | 7,824.53        | (1,017.05) |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 9/30/2010  | 7,824.53        | (1,053.27) |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 10/31/2010 | 7,824.53        | (1,089.49) |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 11/30/2010 | 7,824.53        | (1,125.72) |            |
| 1170           | 339.4 | Other Miscellaneous Plant - Transmission & Distribution | AA     | 12/31/2010 | 4,673.38        | (1,147.36) |            |
|                |       |   |        |            | Per Restatement | 4,673.38   | (1,147.36) |
|                |       |   |        |            | Per Books       | 4,673.38   | (750.09)   |
|                |       |   |        |            | Difference      | -          | (397.27)   |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC       | Account Description              | Ledger | Date       | UPIS            | A/D      |          |
|----------------|-------------|----------------------------------|--------|------------|-----------------|----------|----------|
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 12/31/2008 | 750.50          | (103.69) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 12/31/2009 | 750.50          | (122.45) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 1/31/2010  | 750.50          | (124.02) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 2/28/2010  | 750.50          | (125.58) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 3/31/2010  | 750.50          | (127.14) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 4/30/2010  | 750.50          | (128.71) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 5/31/2010  | 750.50          | (130.27) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 6/30/2010  | 750.50          | (131.83) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 7/31/2010  | 750.50          | (133.40) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 8/31/2010  | 750.50          | (134.96) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 9/30/2010  | 750.50          | (136.52) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 10/31/2010 | 750.50          | (138.09) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 11/30/2010 | 750.50          | (139.65) |          |
| 1175           | 304.5/354.7 | Office Structures & Improvements | AA     | 12/31/2010 | 750.50          | (141.22) |          |
|                |             |                                  |        |            | Per Restatement | 750.50   | (141.22) |
|                |             |                                  |        |            | Per Books       | 750.50   | (134.65) |
|                |             |                                  |        |            | Difference      | -        | (6.57)   |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC       | Account Description          | Ledger | Date       | UPIS      | A/D         |
|----------------|-------------|------------------------------|--------|------------|-----------|-------------|
| 1180           | 340.5/390.7 | Office Furniture & Equipment | AA     | 12/31/2008 | 67,611.55 | (43,354.82) |
| 1180           | 340.5/390.7 | Office Furniture & Equipment | AA     | 12/31/2009 | 67,781.68 | (47,865.09) |
| 1180           | 340.5/390.7 | Office Furniture & Equipment | AA     | 1/31/2010  | 67,781.68 | (48,241.66) |
| 1180           | 340.5/390.7 | Office Furniture & Equipment | AA     | 2/28/2010  | 67,781.68 | (48,618.22) |
| 1180           | 340.5/390.7 | Office Furniture & Equipment | AA     | 3/31/2010  | 67,781.68 | (48,994.79) |
| 1180           | 340.5/390.7 | Office Furniture & Equipment | AA     | 4/30/2010  | 67,781.68 | (49,371.35) |

|                 |             |                              |    |            |           |             |
|-----------------|-------------|------------------------------|----|------------|-----------|-------------|
| 1180            | 340.5/390.7 | Office Furniture & Equipment | AA | 5/31/2010  | 68,041.78 | (49,749.36) |
| 1180            | 340.5/390.7 | Office Furniture & Equipment | AA | 6/30/2010  | 68,041.78 | (50,127.37) |
| 1180            | 340.5/390.7 | Office Furniture & Equipment | AA | 7/31/2010  | 68,041.78 | (50,505.38) |
| 1180            | 340.5/390.7 | Office Furniture & Equipment | AA | 8/31/2010  | 68,041.78 | (50,883.39) |
| 1180            | 340.5/390.7 | Office Furniture & Equipment | AA | 9/30/2010  | 68,041.78 | (51,261.40) |
| 1180            | 340.5/390.7 | Office Furniture & Equipment | AA | 10/31/2010 | 68,041.78 | (51,639.41) |
| 1180            | 340.5/390.7 | Office Furniture & Equipment | AA | 11/30/2010 | 68,415.21 | (52,019.50) |
| 1180            | 340.5/390.7 | Office Furniture & Equipment | AA | 12/31/2010 | 68,415.21 | (52,399.58) |
| Per Restatement |             |                              |    |            | 68,415.21 | (52,399.58) |
| Per Books       |             |                              |    |            | 68,415.21 | (52,903.09) |
| Difference      |             |                              |    |            | -         | 503.51      |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account  | NARUC       | Account Description             | Ledger | Date       | UPIS       | A/D          |
|-----------------|-------------|---------------------------------|--------|------------|------------|--------------|
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 12/31/2008 | 282,420.87 | (102,506.08) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 12/31/2009 | 282,420.87 | (120,157.38) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 1/31/2010  | 282,420.87 | (121,628.33) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 2/28/2010  | 282,420.87 | (123,099.27) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 3/31/2010  | 282,420.87 | (124,570.21) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 4/30/2010  | 282,748.44 | (126,042.86) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 5/31/2010  | 282,748.44 | (127,515.51) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 6/30/2010  | 282,748.44 | (128,988.15) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 7/31/2010  | 282,752.07 | (130,460.82) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 8/31/2010  | 282,752.07 | (131,933.49) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 9/30/2010  | 282,752.07 | (133,406.16) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 10/31/2010 | 282,752.07 | (134,878.82) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 11/30/2010 | 283,417.57 | (136,354.96) |
| 1190            | 343.5/393.7 | Tools, Shop, & Garage Equipment | AA     | 12/31/2010 | 283,417.57 | (137,831.09) |
| Per Restatement |             |                                 |        |            | 283,417.57 | (137,831.09) |
| Per Books       |             |                                 |        |            | 283,417.57 | (139,605.99) |
| Difference      |             |                                 |        |            | -          | 1,774.90     |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account  | NARUC       | Account Description  | Ledger | Date       | UPIS      | A/D         |
|-----------------|-------------|----------------------|--------|------------|-----------|-------------|
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 12/31/2008 | 25,865.65 | (9,761.97)  |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 12/31/2009 | 26,277.39 | (11,509.24) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 1/31/2010  | 26,277.39 | (11,655.23) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 2/28/2010  | 26,277.39 | (11,801.21) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 3/31/2010  | 26,384.76 | (11,947.80) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 4/30/2010  | 26,384.76 | (12,094.38) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 5/31/2010  | 26,384.76 | (12,240.96) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 6/30/2010  | 26,384.76 | (12,387.54) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 7/31/2010  | 26,384.76 | (12,534.12) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 8/31/2010  | 26,384.76 | (12,680.71) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 9/30/2010  | 26,384.76 | (12,827.29) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 10/31/2010 | 26,384.76 | (12,973.87) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 11/30/2010 | 26,384.76 | (13,120.45) |
| 1195            | 344.5/394.7 | Laboratory Equipment | AA     | 12/31/2010 | 26,384.76 | (13,267.03) |
| Per Restatement |             |                      |        |            | 26,384.76 | (13,267.03) |
| Per Books       |             |                      |        |            | 26,384.76 | (10,193.34) |
| Difference      |             |                      |        |            | -         | (3,073.69)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC       | Account Description      | Ledger | Date       | UPIS     | A/D     |
|----------------|-------------|--------------------------|--------|------------|----------|---------|
| 1200           | 345.5/395.7 | Power Operated Equipment | AA     | 12/31/2008 | 95.15    | (7.93)  |
| 1200           | 345.5/395.7 | Power Operated Equipment | AA     | 12/31/2009 | 1,032.52 | (28.88) |
| 1200           | 345.5/395.7 | Power Operated Equipment | AA     | 1/31/2010  | 1,032.52 | (36.05) |

|      |             |                          |    |                 |          |          |
|------|-------------|--------------------------|----|-----------------|----------|----------|
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 2/28/2010       | 1,032.52 | (43.22)  |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 3/31/2010       | 1,032.52 | (50.39)  |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 4/30/2010       | 1,032.52 | (57.56)  |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 5/31/2010       | 1,032.52 | (64.73)  |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 6/30/2010       | 1,032.52 | (71.90)  |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 7/31/2010       | 1,032.52 | (79.07)  |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 8/31/2010       | 1,032.52 | (86.24)  |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 9/30/2010       | 1,032.52 | (93.41)  |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 10/31/2010      | 1,032.52 | (100.58) |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 11/30/2010      | 1,032.52 | (107.75) |
| 1200 | 345.5/395.7 | Power Operated Equipment | AA | 12/31/2010      | 1,032.52 | (114.92) |
|      |             |                          |    | Per Restatement | 1,032.52 | (114.92) |
|      |             |                          |    | Per Books       | 1,032.52 | (8.00)   |
|      |             |                          |    | Difference      | -        | (106.92) |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #19**

| Object Account                     | Balance as of May 31, 2013 | Asset # |  |
|------------------------------------|----------------------------|---------|--|
| 1205 Communication Equipment       | 54,518.02                  | 108286  | adjusted by (\$224.97) for COA from AF #2.   |
| 2000 A/D - Communication Equipment | (63,963.22)                | 108286  | adjusted by \$224.97 for COA from AF #2.   |
|                                    | 9,445.20                   |         | amount to debit A/D - Communication Equipment in order to reflect fully depreciated asset. |

**Adjustment #2**

| Object Account | NARUC       | Account Description     | Ledger | Date            | UPIS      | A/D         |
|----------------|-------------|-------------------------|--------|-----------------|-----------|-------------|
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 12/31/2008      | 17,944.77 | (9,489.15)  |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 12/31/2009      | 17,944.77 | (11,283.63) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 1/31/2010       | 17,944.77 | (11,433.17) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 2/28/2010       | 17,944.77 | (11,582.71) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 3/31/2010       | 17,944.77 | (11,732.25) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 4/30/2010       | 17,944.77 | (11,881.79) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 5/31/2010       | 17,944.77 | (12,031.33) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 6/30/2010       | 17,944.77 | (12,180.87) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 7/31/2010       | 17,944.77 | (12,330.41) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 8/31/2010       | 17,944.77 | (12,479.95) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 9/30/2010       | 17,944.77 | (12,629.48) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 10/31/2010      | 17,944.77 | (12,779.02) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 11/30/2010      | 17,944.77 | (12,928.56) |
| 1210           | 347.5/397.7 | Miscellaneous Equipment | AA     | 12/31/2010      | 17,944.77 | (13,078.10) |
|                |             |                         |        | Per Restatement | 17,944.77 | (13,078.10) |
|                |             |                         |        | Per Books       | 17,944.77 | (10,007.88) |
|                |             |                         |        | Difference      | -         | (3,070.22)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #2**

| Object Account | NARUC | Account Description          | Ledger | Date       | UPIS   | A/D      |
|----------------|-------|------------------------------|--------|------------|--------|----------|
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 12/31/2008 | 616.32 | (5.14)   |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 12/31/2009 | 616.32 | (66.77)  |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 1/31/2010  | 616.32 | (71.91)  |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 2/28/2010  | 616.32 | (77.04)  |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 3/31/2010  | 616.32 | (82.18)  |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 4/30/2010  | 616.32 | (87.32)  |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 5/31/2010  | 616.32 | (92.45)  |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 6/30/2010  | 616.32 | (97.59)  |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 7/31/2010  | 616.32 | (102.72) |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 8/31/2010  | 616.32 | (107.86) |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 9/30/2010  | 616.32 | (113.00) |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 10/31/2010 | 616.32 | (118.13) |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 11/30/2010 | 616.32 | (123.27) |
| 1220           | 348.5 | Other Tangible Plant - Water | AA     | 12/31/2010 | 616.32 | (128.40) |

|                 |        |          |
|-----------------|--------|----------|
| Per Restatement | 616.32 | (128.40) |
| Per Books       | 616.32 | (46.19)  |
| Difference      | -      | (82.21)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| Object Account  | NARUC | Account Description       | Ledger | Date       | UPIS | A/D    |
|-----------------|-------|---------------------------|--------|------------|------|--------|
| 1245            | 351.1 | Organization - Wastewater | AA     | 12/31/2008 | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 12/31/2009 | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 1/31/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 2/28/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 3/31/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 4/30/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 5/31/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 6/30/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 7/31/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 8/31/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 9/30/2010  | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 10/31/2010 | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 11/30/2010 | -    | -      |
| 1245            | 351.1 | Organization - Wastewater | AA     | 12/31/2010 | -    | -      |
| Per Restatement |       |                           |        |            | -    | -      |
| Per Books       |       |                           |        |            | -    | (0.12) |
| Difference      |       |                           |        |            | -    | 0.12   |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| Object Account  | NARUC | Account Description     | Ledger | Date       | UPIS     | A/D        |
|-----------------|-------|-------------------------|--------|------------|----------|------------|
| 1250            | 352.1 | Franchises - Wastewater | AA     | 12/31/2008 | 3,181.63 | (957.62)   |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 12/31/2009 | 3,181.63 | (1,037.16) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 1/31/2010  | 3,181.63 | (1,043.79) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 2/28/2010  | 3,181.63 | (1,050.42) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 3/31/2010  | 3,181.63 | (1,057.05) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 4/30/2010  | 3,181.63 | (1,063.67) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 5/31/2010  | 3,181.63 | (1,070.30) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 6/30/2010  | 3,181.63 | (1,076.93) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 7/31/2010  | 3,181.63 | (1,083.56) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 8/31/2010  | 3,181.63 | (1,090.19) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 9/30/2010  | 3,181.63 | (1,096.82) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 10/31/2010 | 3,181.63 | (1,103.44) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 11/30/2010 | 3,181.63 | (1,110.07) |
| 1250            | 352.1 | Franchises - Wastewater | AA     | 12/31/2010 | 3,181.63 | (1,116.70) |
| Per Restatement |       |                         |        |            | 3,181.63 | (1,116.70) |
| Per Books       |       |                         |        |            | 3,181.63 | (5,353.94) |
| Difference      |       |                         |        |            | -        | 4,237.24   |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #12**

| Object Account | NARUC | Account Description                            | Ledger | Date       | UPIS       |
|----------------|-------|--|--------|------------|------------|
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 12/31/2008 | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 12/31/2009 | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 1/31/2010  | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 2/28/2010  | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 3/31/2010  | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 4/30/2010  | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 5/31/2010  | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 6/30/2010  | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 7/31/2010  | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 8/31/2010  | 203,893.98 |
| 1275           | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA     | 9/30/2010  | 203,893.98 |

|                 |       |  |    |            |            |
|-----------------|-------|--|----|------------|------------|
| 1275            | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA | 10/31/2010 | 203,893.98 |
| 1275            | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA | 11/30/2010 | 203,893.98 |
| 1275            | 353.5 | Land & Land Rights - Reclaimed Water Treatment | AA | 12/31/2010 | 203,893.98 |
| Per Restatement |       |  |    |            | 203,893.98 |
| Per Books       |       |  |    |            | 203,894.00 |
| Difference      |       |  |    |            | (0.02)     |

\*To correct (\$0.02) rounding on UPIS original Commission ordered adjustment.

**Adjustment #12**

| Object Account  | NARUC | Account Description                     | Ledger | Date       | UPIS   |
|-----------------|-------|---|--------|------------|--------|
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 12/31/2008 | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 12/31/2009 | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 1/31/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 2/28/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 3/31/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 4/30/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 5/31/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 6/30/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 7/31/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 8/31/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 9/30/2010  | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 10/31/2010 | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 11/30/2010 | -      |
| 1280            | 353.7 | Land & Land Rights - Wastewater General | AA     | 12/31/2010 | -      |
| Per Restatement |       |   |        |            | -      |
| Per Books       |       |   |        |            | (0.02) |
| Difference      |       |   |        |            | 0.02   |

\*To correct (\$0.02) rounding on UPIS original Commission ordered adjustment.

**Adjustment #11**

| Object Account  | NARUC | Account Description                    | Ledger | Date       | UPIS   | A/D     |
|-----------------|-------|--|--------|------------|--------|---------|
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 12/31/2008 | -      | -       |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 12/31/2009 | -      | -       |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 1/31/2010  | -      | -       |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 2/28/2010  | -      | -       |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 3/31/2010  | -      | -       |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 4/30/2010  | -      | -       |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 5/31/2010  | -      | -       |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 6/30/2010  | 625.00 | (1.63)  |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 7/31/2010  | 625.00 | (3.26)  |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 8/31/2010  | 625.00 | (4.88)  |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 9/30/2010  | 625.00 | (6.51)  |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 10/31/2010 | 625.00 | (8.14)  |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 11/30/2010 | 625.00 | (9.77)  |
| 1290            | 354.2 | Structures & Improvements - Collection | AA     | 12/31/2010 | 625.00 | (11.39) |
| Per Restatement |       |  |        |            | 625.00 | (11.39) |
| Per Books       |       |  |        |            | 625.00 | (1.63)  |
| Difference      |       |  |        |            | -      | (9.76)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #13**

| Month/Year | Months to May-13 |
|------------|------------------|
| Oct-10     | 32               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |

**Adjustment #13**

| For Multiple Assets in One JDE Object Account: |           |              |            |             |  |
|--|-----------|--------------|------------|-------------|--|
| Asset #  | Account # | Asset Amount | A/D Amount | Start Month |  |
| 161117   | 1295      | 6,303.00     | 672.32     | Oct-10      |  |
| 161117   | 1295      | (4,869.00)   | (519.36)   | Oct-10      |  |
|  |           | 1,434.00     | 152.96     |             |  |

**Adjustment #11, #13**

| Object Account  | NARUC | Account Description                      | Ledger | Date       | UPIS         | A/D            |
|-----------------|-------|--|--------|------------|--------------|----------------|
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 12/31/2008 | 3,200,083.54 | (1,748,042.90) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 12/31/2009 | 3,217,000.04 | (1,876,539.50) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 1/31/2010  | 3,217,193.04 | (1,887,263.48) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 2/28/2010  | 3,217,193.04 | (1,897,987.46) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 3/31/2010  | 3,217,308.84 | (1,908,711.82) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 4/30/2010  | 3,217,308.84 | (1,919,436.18) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 5/31/2010  | 3,212,045.74 | (1,923,940.12) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 6/30/2010  | 3,212,301.58 | (1,934,647.79) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 7/31/2010  | 3,212,577.10 | (1,945,356.38) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 8/31/2010  | 3,210,382.30 | (1,953,626.70) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 9/30/2010  | 3,210,461.02 | (1,964,328.23) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 10/31/2010 | 3,210,500.38 | (1,975,029.90) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 11/30/2010 | 3,209,785.17 | (1,984,738.46) |
| 1295            | 354.3 | Structures & Improvements - Lift Station | AA     | 12/31/2010 | 3,209,351.58 | (1,994,059.15) |
| Per Restatement |       |  |        |            | 3,209,351.58 | (1,994,059.15) |
| Per Books       |       |  |        |            | 3,207,917.58 | (1,988,510.45) |
| Difference      |       |  |        |            | 1,434.00     | (5,548.70)     |

\*To remove (\$1,434.00) that cannot be traced to a Commission ordered adjustment, and to correct associated A/D and depreciation expense.

**Adjustment #11**

|   |          |            |
|---|----------|------------|
| Remaining A/D Adjustment for Structures & Improvements - Lift Station |          |            |
| Total A/D Adjustment Through 2010:                                    |          | (5,548.70) |
| Less: COA Depreciation  |          |            |
| Oct-10  | 1,434.00 | 1,797.90   |
| Remaining Balance:  |          | (7,346.60) |

**Adjustment #14**

| Month/Year | Months to May-13 |
|------------|------------------|
| Dec-07     | 66               |
| Jan-08     | 65               |
| Jun-08     | 60               |
| Aug-08     | 58               |
| Jan-09     | 53               |
| Feb-09     | 52               |
| Mar-09     | 51               |
| Apr-09     | 50               |
| May-09     | 49               |
| Jun-09     | 48               |
| Jul-09     | 47               |
| Aug-09     | 46               |
| Sep-09     | 45               |
| Oct-09     | 44               |
| Nov-09     | 43               |
| Dec-09     | 42               |
| Jan-10     | 41               |
| Oct-10     | 32               |
| Jan-11     | 29               |
| Feb-11     | 28               |
| Mar-11     | 27               |
| Apr-11     | 26               |
| May-11     | 25               |
| Jun-11     | 24               |
| Jul-11     | 23               |
| Aug-11     | 22               |
| Sep-11     | 21               |
| Oct-11     | 20               |
| Nov-11     | 19               |
| Dec-11     | 18               |
| Jan-12     | 17               |

**Adjustment #14**

| For Multiple Assets in One JDE Object Account: |           |                    |              |                 |  |  |
|--|-----------|--------------------|--------------|-----------------|--|--|
| Asset #  | Account # | Asset Amount       | A/D Amount   |                 |  |  |
| 90398  | 1315      | 17,264.23          | (1,619.85)   | A/D thru Apr-13 |  |  |
| 101954   | 1315      | -                  | (256,685.21) | A/D thru Apr-13 |  |  |
| 2003194  | 1315      | -                  | (371.08)     | A/D thru Apr-13 |  |  |
| 2003327  | 1315      | -                  | (2,011.54)   | A/D thru Apr-13 |  |  |
| 2003399  | 1315      | -                  | (3,551.92)   | A/D thru Apr-13 |  |  |
| 2003411  | 1315      | -                  | (4,769.36)   | A/D thru Apr-13 |  |  |
| 2003413  | 1315      | -                  | (4,004.72)   | A/D thru Apr-13 |  |  |
| 2003493  | 1315      | -                  | (22,406.14)  | A/D thru Apr-13 |  |  |
| 90399  | 1315      | 134.42             | (853.72)     | A/D thru Apr-13 |  |  |
|  |           | 17,398.65          | (296,273.54) |                 |  |  |
|  |           | Reclassify to 1300 | Remove       |                 |  |  |

**Adjustment #14**

| For Multiple Assets in One JDE Object Account: |           |              |            |             |  |  |
|--|-----------|--------------|------------|-------------|--|--|
| Asset #  | Account # | Asset Amount | A/D Amount | Start Month |  |  |
| 90398  | 1300      | 604.37       | (83.42)    | Jan-09      |  |  |
| 90398  | 1300      | 3,979.68     | (538.92)   | Feb-09      |  |  |
| 90398  | 1300      | 535.86       | (71.17)    | Mar-09      |  |  |
| 90398  | 1300      | 94.83        | (12.35)    | Apr-09      |  |  |
| 90398  | 1300      | 5,072.36     | (647.25)   | May-09      |  |  |
| 90398  | 1300      | 674.72       | (84.34)    | Jun-09      |  |  |
| 90398  | 1300      | (283.00)     | 31.69      | Nov-09      |  |  |
| 90398  | 1300      | 314.88       | (26.24)    | Oct-10      |  |  |
| 90398  | 1300      | 78.72        | (5.95)     | Jan-11      |  |  |
| 90398  | 1300      | 787.20       | (57.40)    | Feb-11      |  |  |
| 90398  | 1300      | 216.84       | (15.25)    | Mar-11      |  |  |
| 90398  | 1300      | 76.10        | (4.95)     | May-11      |  |  |
| 90398  | 1300      | 304.40       | (19.03)    | Jun-11      |  |  |
| 90398  | 1300      | 1,103.45     | (66.09)    | Jul-11      |  |  |

|        |    |       |      |                      |                   |        |
|--------|----|-------|------|----------------------|-------------------|--------|
| Feb-12 | 16 | 90398 | 1300 | 1,122.48             | (64.31)           | Aug-11 |
| Mar-12 | 15 | 90398 | 1300 | 152.20               | (8.32)            | Sep-11 |
| Apr-12 | 14 | 90398 | 1300 | 1,274.68             | (66.39)           | Oct-11 |
| May-12 | 13 | 90398 | 1300 | 437.58               | (21.65)           | Nov-11 |
| Jun-12 | 12 | 90398 | 1300 | 76.10                | (3.57)            | Dec-11 |
| Jul-12 | 11 | 90398 | 1300 | 152.20               | (6.74)            | Jan-12 |
| Aug-12 | 10 | 90398 | 1300 | 152.20               | (6.34)            | Feb-12 |
| Sep-12 | 9  | 90398 | 1300 | 114.16               | (4.46)            | Mar-12 |
| Oct-12 | 8  | 90398 | 1300 | 139.37               | (4.72)            | May-12 |
| Nov-12 | 7  | 90398 | 1300 | 82.85                | (1.08)            | Jan-13 |
| Dec-12 | 6  | 90399 | 1300 | 78.72                | (5.95)            | Jan-11 |
| Jan-13 | 5  | 90399 | 1300 | (1.38)               | 0.10              | Mar-11 |
| Feb-13 | 4  | 90399 | 1300 | 38.05                | (2.48)            | May-11 |
| Mar-13 | 3  | 90399 | 1300 | 19.03                | (0.15)            | Mar-13 |
| Apr-13 | 2  |       |      |                      |                   |        |
| May-13 | 1  |       |      |                      |                   |        |
|        |    |       |      | <b>17,398.65</b>     | <b>(1,796.70)</b> |        |
|        |    |       |      | Reclassify from 1315 | Add               |        |

**Adjustment #11, #14**

| Object Account | NARUC | Account Description                              | Ledger | Date       | UPIS            | A/D                           |
|----------------|-------|--|--------|------------|-----------------|-------------------------------|
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 12/31/2008 | 4,703,313.23    | (3,420,583.15)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 12/31/2009 | 4,713,991.82    | (3,567,827.25)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 1/31/2010  | 4,713,991.82    | (3,580,103.27)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 2/28/2010  | 4,713,991.82    | (3,592,379.29)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 3/31/2010  | 4,713,991.82    | (3,604,655.31)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 4/30/2010  | 4,713,991.82    | (3,616,931.33)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 5/31/2010  | 4,713,991.82    | (3,629,207.35)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 6/30/2010  | 4,713,991.82    | (3,641,483.37)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 7/31/2010  | 4,713,991.82    | (3,653,759.39)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 8/31/2010  | 4,713,991.82    | (3,666,035.41)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 9/30/2010  | 4,713,991.82    | (3,678,311.43)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 10/31/2010 | 4,714,306.70    | (3,690,588.27)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 11/30/2010 | 4,714,306.70    | (3,702,865.11)                |
| 1300           | 354.4 | Structures & Improvements - Wastewater Treatment | AA     | 12/31/2010 | 4,714,306.70    | (3,715,141.95)                |
|                |       |  |        |            | Per Restatement | 4,714,306.70 (3,715,141.95)   |
|                |       |  |        |            | Per Books       | 4,703,313.00 (3,420,583.00)   |
|                |       |  |        |            | Difference      | <b>10,993.70 (294,558.95)</b> |

\*To reclassify asset 90398 for \$17,264.23 from 1315 and to correct associated A/D and depreciation expense (\$5,629.75 post test year).

\*To reclassify asset 90399 for \$134.42 (post test year) from 1315 and to correct associated A/D and depreciation expense.

**Adjustment #11**

Remaining A/D Adjustment for S&I - Wastewater Treatment

Total A/D Adjustment Through 2010: (294,558.95)

Less: 1315 Reclass

|        |          |          |
|--------|----------|----------|
| Jan-09 | 604.37   | (37.77)  |
| Feb-09 | 3,979.68 | (238.37) |
| Mar-09 | 535.86   | (30.70)  |
| Apr-09 | 94.83    | (5.19)   |
| May-09 | 5,072.36 | (264.19) |
| Jun-09 | 674.72   | (50.96)  |
| Nov-09 | (283.00) | 10.32    |
| Oct-10 | 314.88   | (2.46)   |

Remaining Balance: **(293,939.64)**

**Adjustment #11**

| Object Account | NARUC | Account Description                     | Ledger | Date       | UPIS     | A/D     |
|----------------|-------|---|--------|------------|----------|---------|
| 1320           | 355.2 | Power Generation Equipment - Collection | AA     | 12/31/2008 | 1,702.48 | (41.10) |
| 1320           | 355.2 | Power Generation Equipment - Collection | AA     | 12/31/2009 | 1,275.44 | (64.74) |
| 1320           | 355.2 | Power Generation Equipment - Collection | AA     | 1/31/2010  | 1,275.44 | (70.05) |
| 1320           | 355.2 | Power Generation Equipment - Collection | AA     | 2/28/2010  | 1,275.44 | (75.36) |
| 1320           | 355.2 | Power Generation Equipment - Collection | AA     | 3/31/2010  | 1,275.44 | (80.68) |
| 1320           | 355.2 | Power Generation Equipment - Collection | AA     | 4/30/2010  | 1,275.44 | (85.99) |
| 1320           | 355.2 | Power Generation Equipment - Collection | AA     | 5/31/2010  | 1,275.44 | (91.31) |
| 1320           | 355.2 | Power Generation Equipment - Collection | AA     | 6/30/2010  | 1,275.44 | (96.62) |

|      |       |   |    |            |                 |                   |
|------|-------|---|----|------------|-----------------|-------------------|
| 1320 | 355.2 | Power Generation Equipment - Collection | AA | 7/31/2010  | 1,275.44        | (101.94)          |
| 1320 | 355.2 | Power Generation Equipment - Collection | AA | 8/31/2010  | 1,275.44        | (107.25)          |
| 1320 | 355.2 | Power Generation Equipment - Collection | AA | 9/30/2010  | 1,275.44        | (112.56)          |
| 1320 | 355.2 | Power Generation Equipment - Collection | AA | 10/31/2010 | 1,275.44        | (117.88)          |
| 1320 | 355.2 | Power Generation Equipment - Collection | AA | 11/30/2010 | 1,275.44        | (123.19)          |
| 1320 | 355.2 | Power Generation Equipment - Collection | AA | 12/31/2010 | 1,275.44        | (128.51)          |
|      |       |   |    |            | Per Restatement | 1,275.44 (128.51) |
|      |       |   |    |            | Per Books       | 1,275.44 (170.13) |
|      |       |   |    |            | Difference      | - 41.62           |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| Object Account | NARUC | Account Description                               | Ledger | Date       | UPIS            | A/D              |
|----------------|-------|---|--------|------------|-----------------|------------------|
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 12/31/2008 | -               | -                |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 12/31/2009 | 1,250.00        | (33.37)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 1/31/2010  | 1,250.00        | (38.58)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 2/28/2010  | 1,250.00        | (43.78)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 3/31/2010  | 1,250.00        | (48.99)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 4/30/2010  | 1,250.00        | (54.20)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 5/31/2010  | 1,250.00        | (59.41)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 6/30/2010  | 1,250.00        | (64.62)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 7/31/2010  | 1,250.00        | (69.83)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 8/31/2010  | 1,250.00        | (75.03)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 9/30/2010  | 1,250.00        | (80.24)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 10/31/2010 | 1,250.00        | (85.45)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 11/30/2010 | 1,250.00        | (90.66)          |
| 1330           | 355.4 | Power Generation Equipment - Wastewater Treatment | AA     | 12/31/2010 | 1,250.00        | (95.87)          |
|                |       |   |        |            | Per Restatement | 1,250.00 (95.87) |
|                |       |   |        |            | Per Books       | 1,250.00 (43.32) |
|                |       |   |        |            | Difference      | - (52.55)        |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #15**

| Month/Year | Months to May-13 |
|------------|------------------|
| Jan-09     | 53               |
| Feb-09     | 52               |
| Mar-09     | 51               |
| Apr-09     | 50               |
| May-09     | 49               |
| Jun-09     | 48               |
| Jul-09     | 47               |
| Aug-09     | 46               |
| Sep-09     | 45               |
| Oct-09     | 44               |
| Nov-09     | 43               |
| Dec-09     | 42               |
| Jan-10     | 41               |
| Feb-10     | 40               |
| Mar-10     | 39               |
| Apr-10     | 38               |
| May-10     | 37               |
| Jun-10     | 36               |
| Jul-10     | 35               |
| Aug-10     | 34               |
| Sep-10     | 33               |
| Oct-10     | 32               |
| Nov-10     | 31               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Feb-11     | 28               |
| Mar-11     | 27               |
| Apr-11     | 26               |
| May-11     | 25               |

**Adjustment #15**

For Multiple Assets in One JDE Object Account:

| Asset #              | Account # | Asset Amount     | A/D Amount      | Start Month |
|----------------------|-----------|------------------|-----------------|-------------|
| 1005167              | 1345      | 6,682.97         | 575.48          | Nov-10      |
| 1005151              | 1345      | 4,977.45         | 428.61          | Nov-10      |
| 1005160              | 1345      | 15,450.00        | 1,330.42        | Nov-10      |
|                      |           | <b>27,110.42</b> | <b>2,334.51</b> |             |
| Reclassify from 1350 |           |                  | Add             |             |

**Adjustment #15**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount | A/D Amount | Start Month | A/D Amount |
|---------|-----------|--------------|------------|-------------|------------|
| 90553   | 1345      | 38.40        | 3.09       | Jan-11      | 2.44       |
| 90553   | 1345      | 55.21        | 4.29       | Feb-11      | 3.39       |
| 90553   | 1345      | 776.00       | 58.20      | Mar-11      | 45.95      |
| 90553   | 1345      | 358.40       | 24.89      | May-11      | 19.65      |
| 90553   | 1345      | 808.09       | 53.87      | Jun-11      | 42.53      |
| 90553   | 1345      | 1,643.32     | 104.99     | Jul-11      | 82.89      |
| 90553   | 1345      | 200.24       | 12.24      | Aug-11      | 9.66       |
| 90553   | 1345      | 123.74       | 7.22       | Sep-11      | 5.70       |
| 90553   | 1345      | 37.12        | 2.06       | Oct-11      | 1.63       |
| 90553   | 1345      | 98.99        | 4.67       | Jan-12      | 3.69       |
| 90553   | 1345      | 160.86       | 7.15       | Feb-12      | 5.64       |
| 90553   | 1345      | 77.70        | 3.02       | Apr-12      | 2.39       |
| 90553   | 1345      | 247.80       | 8.26       | Jun-12      | 6.52       |
| 90553   | 1345      | 51.80        | 1.44       | Aug-12      | 1.14       |
| 90553   | 1345      | 388.48       | 9.71       | Sep-12      | 7.67       |
| 90553   | 1345      | 336.68       | 7.48       | Oct-12      | 5.91       |
| 90553   | 1345      | 456.09       | 6.33       | Jan-13      | 5.00       |
| 90553   | 1345      | 1,942.39     | 21.58      | Feb-13      | 17.04      |



|        |    |
|--------|----|
| Jun-11 | 24 |
| Jul-11 | 23 |
| Aug-11 | 22 |
| Sep-11 | 21 |
| Oct-11 | 20 |
| Nov-11 | 19 |
| Dec-11 | 18 |
| Jan-12 | 17 |
| Feb-12 | 16 |
| Mar-12 | 15 |
| Apr-12 | 14 |
| May-12 | 13 |
| Jun-12 | 12 |
| Jul-12 | 11 |
| Aug-12 | 10 |
| Sep-12 | 9  |
| Oct-12 | 8  |
| Nov-12 | 7  |
| Dec-12 | 6  |
| Jan-13 | 5  |
| Feb-13 | 4  |
| Mar-13 | 3  |
| Apr-13 | 2  |
| May-13 | 1  |

|       |      |                    |               |                     |               |
|-------|------|--------------------|---------------|---------------------|---------------|
| 90553 | 1345 | 180.22             | 1.50          | Mar-13              | 1.19          |
| 90553 | 1345 | 874.08             | 4.86          | Apr-13              | 3.83          |
| 90553 | 1345 | 52.43              | 0.15          | May-13              | 0.11          |
| 90554 | 1345 | 25.60              | 2.06          | Jan-11              | 1.63          |
| 90554 | 1345 | (0.45)             | (0.03)        | Mar-11              | (0.03)        |
| 90554 | 1345 | 371.21             | 26.81         | Apr-11              | 21.17         |
| 90554 | 1345 | 290.93             | 18.59         | Jul-11              | 14.67         |
| 90554 | 1345 | 49.49              | 2.89          | Sep-11              | 2.28          |
|       |      | <b>9,644.80</b>    | <b>397.33</b> |                     | <b>313.68</b> |
|       |      | Reclassify to 1360 | Remove        | Add to A/D for 1360 |               |

**Adjustment #15**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount       | A/D Amount | Start Month |
|---------|-----------|--------------------|------------|-------------|
| 90553   | 1345      | 20.64              |            | Jan-11      |
| 90553   | 1345      | 29.67              |            | Feb-11      |
| 90553   | 1345      | 417.13             |            | Mar-11      |
| 90553   | 1345      | 192.65             |            | May-11      |
| 90553   | 1345      | 434.37             |            | Jun-11      |
| 90553   | 1345      | 883.34             |            | Jul-11      |
| 90553   | 1345      | 107.63             |            | Aug-11      |
| 90553   | 1345      | 66.51              |            | Sep-11      |
| 90553   | 1345      | 19.96              |            | Oct-11      |
| 90553   | 1345      | 53.21              |            | Jan-12      |
| 90553   | 1345      | 86.47              |            | Feb-12      |
| 90553   | 1345      | 41.76              |            | Apr-12      |
| 90553   | 1345      | 133.20             |            | Jun-12      |
| 90553   | 1345      | 27.84              |            | Aug-12      |
| 90553   | 1345      | 208.82             |            | Sep-12      |
| 90553   | 1345      | 180.98             |            | Oct-12      |
| 90553   | 1345      | 245.16             |            | Jan-13      |
| 90553   | 1345      | 1,044.11           |            | Feb-13      |
| 90553   | 1345      | 96.87              |            | Mar-13      |
| 90553   | 1345      | 469.85             |            | Apr-13      |
| 90553   | 1345      | 28.19              |            | May-13      |
| 90554   | 1345      | 13.76              |            | Jan-11      |
| 90554   | 1345      | (0.24)             |            | Mar-11      |
| 90554   | 1345      | 199.54             |            | Apr-11      |
| 90554   | 1345      | 156.38             |            | Jul-11      |
| 90554   | 1345      | 26.61              |            | Sep-11      |
|         |           | <b>5,184.43</b>    |            |             |
|         |           | Additions for 1345 |            |             |

**Adjustment #16**

| Month/Year | Months to May-13 |
|------------|------------------|
| Jan-09     | 53               |
| Feb-09     | 52               |
| Mar-09     | 51               |
| Apr-09     | 50               |
| May-09     | 49               |
| Jun-09     | 48               |
| Jul-09     | 47               |
| Aug-09     | 46               |
| Sep-09     | 45               |
| Oct-09     | 44               |
| Nov-09     | 43               |
| Dec-09     | 42               |
| Jan-10     | 41               |
| Feb-10     | 40               |
| Mar-10     | 39               |
| Apr-10     | 38               |
| May-10     | 37               |
| Jun-10     | 36               |
| Jul-10     | 35               |
| Aug-10     | 34               |
| Sep-10     | 33               |
| Oct-10     | 32               |
| Nov-10     | 31               |
| Dec-10     | 30               |

**Adjustment #16**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount       | A/D Amount      | Start Month |
|---------|-----------|--------------------|-----------------|-------------|
| 1005167 | 1350      | 6,682.97           | 383.65          | Nov-10      |
| 1005151 | 1350      | 4,977.45           | 285.74          | Nov-10      |
| 1005160 | 1350      | 15,450.00          | 886.94          | Nov-10      |
|         |           | <b>27,110.42</b>   | <b>1,556.34</b> |             |
|         |           | Reclassify to 1345 | Remove          |             |

**Adjustment #16**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount | A/D Amount | Start Month |
|---------|-----------|--------------|------------|-------------|
| 90708   | 1350      | 73.61        | 7.22       | Jan-09      |
| 90708   | 1350      | 80.46        | 7.75       | Feb-09      |
| 90708   | 1350      | 83.31        | 7.87       | Mar-09      |
| 90708   | 1350      | 19.99        | 1.85       | Apr-09      |
| 90708   | 1350      | 17.49        | 1.59       | May-09      |
| 90708   | 1350      | 141.63       | 12.59      | Jun-09      |
| 90708   | 1350      | 115.67       | 10.07      | Jul-09      |
| 90708   | 1350      | 33.74        | 2.87       | Aug-09      |
| 90708   | 1350      | 19.16        | 1.60       | Sep-09      |
| 90708   | 1350      | 18.74        | 1.53       | Oct-09      |
| 90708   | 1350      | 55.41        | 4.41       | Nov-09      |
| 90708   | 1350      | 192.99       | 15.01      | Dec-09      |
| 90708   | 1350      | 15.26        | 1.16       | Jan-10      |

|       |      |                    |              |        |
|-------|------|--------------------|--------------|--------|
| 90708 | 1350 | 6.78               | 0.50         | Feb-10 |
| 90708 | 1350 | 30.01              | 2.17         | Mar-10 |
| 90708 | 1350 | 41.44              | 2.92         | Apr-10 |
| 90708 | 1350 | 1.73               | 0.12         | May-10 |
| 90708 | 1350 | 49.17              | 3.28         | Jun-10 |
| 90708 | 1350 | 64.07              | 4.15         | Jul-10 |
| 90708 | 1350 | 12.97              | 0.82         | Aug-10 |
| 90708 | 1350 | 9.08               | 0.55         | Sep-10 |
| 90708 | 1350 | 29.39              | 1.74         | Oct-10 |
| 90708 | 1350 | 10.34              | 0.59         | Nov-10 |
| 90708 | 1350 | 15.37              | 0.85         | Dec-10 |
| 90709 | 1350 | 2.08               | 0.20         | Jan-09 |
| 90709 | 1350 | 1.25               | 0.12         | Mar-09 |
| 90709 | 1350 | 6.66               | 0.59         | Jun-09 |
| 90709 | 1350 | 5.12               | 0.30         | Oct-10 |
|       |      | <b>1,152.92</b>    | <b>94.43</b> |        |
|       |      | Reclassify to 1353 | Remove       |        |

**Adjustment #16**

For Multiple Assets in One JDE Object Account:

| Asset #            | Account # | Asset Amount     | Start Month |
|--------------------|-----------|------------------|-------------|
| 40514              | 1350      | (983.68)         | Mar-09      |
| 90708              | 1350      | 3,277.65         | Jan-09      |
| 90708              | 1350      | 3,582.81         | Feb-09      |
| 90708              | 1350      | 3,709.71         | Mar-09      |
| 90708              | 1350      | 890.33           | Apr-09      |
| 90708              | 1350      | 779.04           | May-09      |
| 90708              | 1350      | 6,306.49         | Jun-09      |
| 90708              | 1350      | 5,150.58         | Jul-09      |
| 90708              | 1350      | 1,502.44         | Aug-09      |
| 90708              | 1350      | 853.23           | Sep-09      |
| 90708              | 1350      | 834.69           | Oct-09      |
| 90708              | 1350      | 2,467.19         | Nov-09      |
| 90708              | 1350      | 8,593.71         | Dec-09      |
| 90708              | 1350      | 679.54           | Jan-10      |
| 90708              | 1350      | 302.02           | Feb-10      |
| 90708              | 1350      | 1,336.49         | Mar-10      |
| 90708              | 1350      | 1,845.28         | Apr-10      |
| 90708              | 1350      | 76.99            | May-10      |
| 90708              | 1350      | 2,189.49         | Jun-10      |
| 90708              | 1350      | 2,852.79         | Jul-10      |
| 90708              | 1350      | 577.43           | Aug-10      |
| 90708              | 1350      | 404.20           | Sep-10      |
| 90708              | 1350      | 1,308.85         | Oct-10      |
| 90708              | 1350      | 460.36           | Nov-10      |
| 90708              | 1350      | 684.47           | Dec-10      |
| 90709              | 1350      | 92.75            | Jan-09      |
| 90709              | 1350      | 55.65            | Mar-09      |
| 90709              | 1350      | 296.78           | Jun-09      |
| 90709              | 1350      | 227.80           | Oct-10      |
| 101957             | 1350      | (125.98)         | Mar-10      |
|                    |           | <b>50,229.10</b> |             |
| Additions for 1350 |           |                  |             |

**Adjustments #11, #15, #16**

| Object Account | NARUC | Account Description         | Ledger | Date       | UPIS         | A/D            |
|----------------|-------|-----------------------------|--------|------------|--------------|----------------|
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 12/31/2008 | 7,492,959.87 | (4,511,271.80) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 12/31/2009 | 7,530,369.23 | (4,678,200.54) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 1/31/2010  | 7,531,048.77 | (4,692,146.93) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 2/28/2010  | 7,531,350.79 | (4,706,093.87) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 3/31/2010  | 7,532,561.30 | (4,719,917.08) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 4/30/2010  | 7,534,406.58 | (4,733,869.69) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 5/31/2010  | 7,534,483.57 | (4,747,822.43) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 6/30/2010  | 7,536,673.06 | (4,761,779.23) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 7/31/2010  | 7,539,525.85 | (4,775,741.32) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 8/31/2010  | 7,540,103.29 | (4,789,704.47) |
| 1350           | 361.2 | Collection Sewers - Gravity | AA     | 9/30/2010  | 7,540,507.49 | (4,803,668.38) |

|      |       |                             |    |                 |              |                |
|------|-------|-----------------------------|----|-----------------|--------------|----------------|
| 1350 | 361.2 | Collection Sewers - Gravity | AA | 10/31/2010      | 7,542,044.14 | (4,817,635.12) |
| 1350 | 361.2 | Collection Sewers - Gravity | AA | 11/30/2010      | 7,542,504.50 | (4,831,602.73) |
| 1350 | 361.2 | Collection Sewers - Gravity | AA | 12/31/2010      | 7,543,188.97 | (4,845,571.59) |
|      |       |                             |    | Per Restatement | 7,543,188.97 | (4,845,571.59) |
|      |       |                             |    | Per Books       | 7,572,813.21 | (4,844,536.49) |
|      |       |                             |    | Difference      | (29,624.24)  | (1,035.10)     |

\*To reclassify asset 90553 for \$27,110.42 to 1345 and to correct associated A/D and depreciation expense.  
 \*To reclassify asset 90708 for \$1,137.81 to 1353 and to correct associated A/D and depreciation expense.  
 \*To reclassify asset 90709 for \$15.11 to 1353 and to correct associated A/D and depreciation expense.  
 \*To correct an under-transfer of dollars from 1350 to 1353 from the COA in the last case for \$1,360.90, and to correct associated A/D and depreciation expense.

**Adjustment #11**

Remaining A/D Adjustment for Collection Sewers - Gravity

|                                    |             |            |
|------------------------------------|-------------|------------|
| Total A/D Adjustment Through 2010: |             | (1,035.10) |
| Less: 1350 Reclass                 |             |            |
| Nov-10                             | (27,110.42) | 100.41     |
| Less: 1353 Reclass                 |             |            |
| Jan-09                             | (73.61)     | 3.27       |
| Feb-09                             | (80.46)     | 3.43       |
| Mar-09                             | (83.31)     | 3.39       |
| Apr-09                             | (19.99)     | 0.78       |
| May-09                             | (17.49)     | 0.65       |
| Jun-09                             | (141.63)    | 4.98       |
| Jul-09                             | (115.67)    | 3.86       |
| Aug-09                             | (33.74)     | 1.06       |
| Sep-09                             | (19.16)     | 0.57       |
| Oct-09                             | (18.74)     | 0.52       |
| Nov-09                             | (55.41)     | 1.44       |
| Dec-09                             | (192.99)    | 4.65       |
| Jan-10                             | (15.26)     | 0.34       |
| Feb-10                             | (6.78)      | 0.14       |
| Mar-10                             | (30.01)     | 0.56       |
| Apr-10                             | (41.44)     | 0.69       |
| May-10                             | (1.73)      | 0.03       |
| Jun-10                             | (49.17)     | 0.64       |
| Jul-10                             | (64.07)     | 0.71       |
| Aug-10                             | (12.97)     | 0.12       |
| Sep-10                             | (9.08)      | 0.07       |
| Oct-10                             | (29.39)     | 0.16       |
| Nov-10                             | (10.34)     | 0.04       |
| Dec-10                             | (15.37)     | 0.03       |
| Jan-09                             | (2.08)      | 0.09       |
| Mar-09                             | (1.25)      | 0.05       |
| Jun-09                             | (6.66)      | 0.23       |
| Oct-10                             | (5.12)      | 0.03       |
| Less: Under-Transfer               |             |            |
| Jan-09                             | (1,360.90)  | 60.48      |
| Remaining Balance:                 |             | (1,228.51) |

**Adjustment #16**

| Month/Year | Months to May-13 |
|------------|------------------|
| Jan-09     | 53               |
| Feb-09     | 52               |
| Mar-09     | 51               |
| Apr-09     | 50               |
| May-09     | 49               |
| Jun-09     | 48               |
| Jul-09     | 47               |
| Aug-09     | 46               |
| Sep-09     | 45               |
| Oct-09     | 44               |
| Nov-09     | 43               |
| Dec-09     | 42               |
| Jan-10     | 41               |

**Adjustment #16**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount | A/D Amount | Start Month |
|---------|-----------|--------------|------------|-------------|
| create  | 1353      | 73.61        | 10.84      | Jan-11      |
| create  | 1353      | 80.46        | 11.62      | Feb-11      |
| create  | 1353      | 83.31        | 11.80      | Mar-11      |
| create  | 1353      | 19.99        | 2.78       | May-11      |
| create  | 1353      | 17.49        | 2.38       | Jun-11      |
| create  | 1353      | 141.63       | 18.88      | Jul-11      |
| create  | 1353      | 115.67       | 15.10      | Aug-11      |
| create  | 1353      | 33.74        | 4.31       | Sep-11      |
| create  | 1353      | 19.16        | 2.40       | Oct-11      |
| create  | 1353      | 18.74        | 2.29       | Jan-12      |
| create  | 1353      | 55.41        | 6.62       | Feb-12      |
| create  | 1353      | 192.99       | 22.52      | Apr-12      |

|        |    |        |      |                 |               |        |
|--------|----|--------|------|-----------------|---------------|--------|
| Feb-10 | 40 | create | 1353 | 15.26           | 1.74          | Jun-12 |
| Mar-10 | 39 | create | 1353 | 6.78            | 0.75          | Aug-12 |
| Apr-10 | 38 | create | 1353 | 30.01           | 3.25          | Sep-12 |
| May-10 | 37 | create | 1353 | 41.44           | 4.37          | Oct-12 |
| Jun-10 | 36 | create | 1353 | 1.73            | 0.18          | Jan-13 |
| Jul-10 | 35 | create | 1353 | 49.17           | 4.92          | Feb-13 |
| Aug-10 | 34 | create | 1353 | 64.07           | 6.23          | Mar-13 |
| Sep-10 | 33 | create | 1353 | 12.97           | 1.22          | Apr-13 |
| Oct-10 | 32 | create | 1353 | 9.08            | 0.83          | May-13 |
| Nov-10 | 31 | create | 1353 | 29.39           | 2.61          | Jan-11 |
| Dec-10 | 30 | create | 1353 | 10.34           | 0.89          | Mar-11 |
|        |    | create | 1353 | 15.37           | 1.28          | Apr-11 |
|        |    | create | 1353 | 2.08            | 0.31          | Jul-11 |
|        |    | create | 1353 | 1.25            | 0.18          | Sep-11 |
|        |    | create | 1353 | 6.66            | 0.89          | Jun-09 |
|        |    | create | 1353 | 5.12            | 0.45          | Oct-10 |
|        |    |        |      | <b>1,152.92</b> | <b>141.64</b> |        |

Reclassify from 1350                      Add

**Adjustments #11, #16**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS            | A/D   |
|----------------|-------|---------------------|--------|------------|-----------------|---|
| 1353           | 361.2 | Manholes            | AA     | 12/31/2008 | 168,269.99      | (55,509.85)                                     |
| 1353           | 361.2 | Manholes            | AA     | 12/31/2009 | 170,231.67      | (61,161.53)                                     |
| 1353           | 361.2 | Manholes            | AA     | 1/31/2010  | 170,246.93      | (61,634.44)                                     |
| 1353           | 361.2 | Manholes            | AA     | 2/28/2010  | 170,253.71      | (62,107.36)                                     |
| 1353           | 361.2 | Manholes            | AA     | 3/31/2010  | 170,515.32      | (62,581.02)                                     |
| 1353           | 361.2 | Manholes            | AA     | 4/30/2010  | 170,556.76      | (63,054.79)                                     |
| 1353           | 361.2 | Manholes            | AA     | 5/31/2010  | 170,558.49      | (63,528.56)                                     |
| 1353           | 361.2 | Manholes            | AA     | 6/30/2010  | 170,607.66      | (64,002.47)                                     |
| 1353           | 361.2 | Manholes            | AA     | 7/31/2010  | 170,671.73      | (64,476.56)                                     |
| 1353           | 361.2 | Manholes            | AA     | 8/31/2010  | 170,684.69      | (64,950.68)                                     |
| 1353           | 361.2 | Manholes            | AA     | 9/30/2010  | 170,849.05      | (65,425.26)                                     |
| 1353           | 361.2 | Manholes            | AA     | 10/31/2010 | 170,883.56      | (65,899.94)                                     |
| 1353           | 361.2 | Manholes            | AA     | 11/30/2010 | 178,667.42      | (66,396.24)                                     |
| 1353           | 361.2 | Manholes            | AA     | 12/31/2010 | 178,682.79      | (66,892.58)                                     |
|                |       |                     |        |            | Per Restatement | 178,682.79                      (66,892.58)     |
|                |       |                     |        |            | Per Books       | 176,169.97                      (57,025.20)     |
|                |       |                     |        |            | Difference      | <b>2,512.82                      (9,867.38)</b> |

\*To reclassify asset 90708 for \$1,137.81 from 1350 and to correct associated A/D and depreciation expense.  
 \*To reclassify asset 90709 for \$15.11 from 1350 and to correct associated A/D and depreciation expense.  
 \*To correct an under-transfer of dollars from 1350 to 1353 from the COA in the last case for \$1,360.90, and to correct associated A/D and depreciation expense.  
 \*To reduce the asset by \$1.00 due to rounding, and to correct associated A/D and depreciation expense.

**Adjustment #11**

Remaining A/D Adjustment for Collection Sewers - Gravity

|                                    |        |            |
|------------------------------------|--------|------------|
| Total A/D Adjustment Through 2010: |        | (9,867.38) |
| Less: 1353 Reclass                 |        |            |
| Jan-11                             | 73.61  | (4.91)     |
| Feb-11                             | 80.46  | (5.14)     |
| Mar-11                             | 83.31  | (5.09)     |
| May-11                             | 19.99  | (1.17)     |
| Jun-11                             | 17.49  | (0.97)     |
| Jul-11                             | 141.63 | (7.47)     |
| Aug-11                             | 115.67 | (5.78)     |
| Sep-11                             | 33.74  | (1.59)     |
| Oct-11                             | 19.16  | (0.85)     |
| Jan-12                             | 18.74  | (0.78)     |
| Feb-12                             | 55.41  | (2.15)     |
| Apr-12                             | 192.99 | (6.97)     |
| Jun-12                             | 15.26  | (0.51)     |
| Aug-12                             | 6.78   | (0.21)     |
| Sep-12                             | 30.01  | (0.83)     |
| Oct-12                             | 41.44  | (1.04)     |
| Jan-13                             | 1.73   | (0.04)     |
| Feb-13                             | 49.17  | (0.96)     |

|                               |          |         |
|-------------------------------|----------|---------|
| Mar-13                        | 64.07    | (1.07)  |
| Apr-13                        | 12.97    | (0.18)  |
| May-13                        | 9.08     | (0.10)  |
| Jan-11                        | 29.39    | (0.24)  |
| Mar-11                        | 10.34    | (0.06)  |
| Apr-11                        | 15.37    | (0.04)  |
| Jul-11                        | 2.08     | (0.14)  |
| Sep-11                        | 1.25     | (0.08)  |
| Jun-09                        | 6.66     | (0.35)  |
| Oct-10                        | 5.12     | (0.04)  |
| Less: Under-Transfer/Rounding |          |         |
| Jan-09                        | 1,359.90 | (90.66) |

Remaining Balance: (9,727.95)

**Adjustment #15**

| Month/Year | Months to May-13 |
|------------|------------------|
| Jan-09     | 53               |
| Feb-09     | 52               |
| Mar-09     | 51               |
| Apr-09     | 50               |
| May-09     | 49               |
| Jun-09     | 48               |
| Jul-09     | 47               |
| Aug-09     | 46               |
| Sep-09     | 45               |
| Oct-09     | 44               |
| Nov-09     | 43               |
| Dec-09     | 42               |
| Jan-10     | 41               |
| Feb-10     | 40               |
| Mar-10     | 39               |
| Apr-10     | 38               |
| May-10     | 37               |
| Jun-10     | 36               |
| Jul-10     | 35               |
| Aug-10     | 34               |
| Sep-10     | 33               |
| Oct-10     | 32               |
| Nov-10     | 31               |
| Dec-10     | 30               |

**Adjustment #15**

For Multiple Assets in One JDE Object Account:

| Asset #              | Account # | Asset Amount | A/D Amount | Start Month |
|----------------------|-----------|--------------|------------|-------------|
| create               | 1360      | 38.40        | 2.44       | Jan-11      |
| create               | 1360      | 55.21        | 3.39       | Feb-11      |
| create               | 1360      | 776.00       | 45.95      | Mar-11      |
| create               | 1360      | 358.40       | 19.65      | May-11      |
| create               | 1360      | 808.09       | 42.53      | Jun-11      |
| create               | 1360      | 1,643.32     | 82.89      | Jul-11      |
| create               | 1360      | 200.24       | 9.66       | Aug-11      |
| create               | 1360      | 123.74       | 5.70       | Sep-11      |
| create               | 1360      | 37.12        | 1.63       | Oct-11      |
| create               | 1360      | 98.99        | 3.69       | Jan-12      |
| create               | 1360      | 160.86       | 5.64       | Feb-12      |
| create               | 1360      | 77.70        | 2.39       | Apr-12      |
| create               | 1360      | 247.80       | 6.52       | Jun-12      |
| create               | 1360      | 51.80        | 1.14       | Aug-12      |
| create               | 1360      | 388.48       | 7.67       | Sep-12      |
| create               | 1360      | 336.68       | 5.91       | Oct-12      |
| create               | 1360      | 456.09       | 5.00       | Jan-13      |
| create               | 1360      | 1,942.39     | 17.04      | Feb-13      |
| create               | 1360      | 180.22       | 1.19       | Mar-13      |
| create               | 1360      | 874.08       | 3.83       | Apr-13      |
| create               | 1360      | 52.43        | 0.11       | May-13      |
| create               | 1360      | 25.60        | 1.63       | Jan-11      |
| create               | 1360      | (0.45)       | (0.03)     | Mar-11      |
| create               | 1360      | 371.21       | 21.17      | Apr-11      |
| create               | 1360      | 290.93       | 14.67      | Jul-11      |
| create               | 1360      | 49.49        | 2.28       | Sep-11      |
|                      |           | 9,644.80     | 313.68     |             |
| Reclassify from 1345 |           |              | Add        |             |

**Adjustment #11**

| Object Account | NARUC | Account Description  | Ledger | Date       | UPIS            | A/D               |
|----------------|-------|----------------------|--------|------------|-----------------|-------------------|
| 1365           | 364.2 | Flow Measure Devices | AA     | 12/31/2008 | 619.70          | (82.63)           |
| 1365           | 364.2 | Flow Measure Devices | AA     | 12/31/2009 | 414.12          | (199.72)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 1/31/2010  | 2,906.77        | (248.16)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 2/28/2010  | 2,906.77        | (296.61)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 3/31/2010  | 2,906.77        | (345.06)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 4/30/2010  | 2,906.77        | (393.50)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 5/31/2010  | 2,906.77        | (441.95)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 6/30/2010  | 2,906.77        | (490.39)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 7/31/2010  | 2,906.77        | (538.84)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 8/31/2010  | 2,906.77        | (587.29)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 9/30/2010  | 2,906.77        | (635.73)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 10/31/2010 | 2,906.77        | (684.18)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 11/30/2010 | 2,906.77        | (732.63)          |
| 1365           | 364.2 | Flow Measure Devices | AA     | 12/31/2010 | 2,906.77        | (781.07)          |
|                |       |                      |        |            | Per Restatement | 2,906.77 (781.07) |
|                |       |                      |        |            | Per Books       | 2,906.77 (755.41) |
|                |       |                      |        |            | Difference      | - (25.66)         |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #17**

| Month/Year | Months to May-13 |
|------------|------------------|
| Oct-10     | 32               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |
| Apr-13     | 2                |

**Adjustment #17**

For Multiple Assets in One JDE Object Account:

| Asset # | Account # | Asset Amount    | A/D Amount    | Start Month |
|---------|-----------|-----------------|---------------|-------------|
| 90243   | 1380      | 2,001.00        | 296.44        | Oct-10      |
|         |           | <b>2,001.00</b> | <b>296.44</b> |             |

**Adjustments #11, #17**

| Object Account | NARUC | Account Description                 | Ledger | Date            | UPIS            | A/D            |
|----------------|-------|-------------------------------------|--------|-----------------|-----------------|----------------|
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 12/31/2008      | 14,441.71       | (642.26)       |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 12/31/2009      | 65,879.07       | (3,112.01)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 1/31/2010       | 72,749.72       | (3,448.81)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 2/28/2010       | 78,318.73       | (3,811.40)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 3/31/2010       | 85,056.33       | (4,205.18)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 4/30/2010       | 85,389.37       | (4,600.50)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 5/31/2010       | 98,847.97       | (5,058.13)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 6/30/2010       | 106,797.30      | (5,552.56)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 7/31/2010       | 113,467.28      | (6,077.87)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 8/31/2010       | 114,729.80      | (6,609.03)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 9/30/2010       | 114,729.80      | (7,140.19)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 10/31/2010      | 114,887.24      | (7,672.07)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 11/30/2010      | 117,394.12      | (8,215.56)     |
| 1380           | 371.3 | Pumping Equipment - Wastewater Pump | AA     | 12/31/2010      | 123,729.22      | (8,788.38)     |
|                |       |                                     |        | Per Restatement | 123,729.22      | (8,788.38)     |
|                |       |                                     |        | Per Books       | 121,728.22      | (8,742.36)     |
|                |       |                                     |        | Difference      | <b>2,001.00</b> | <b>(46.02)</b> |

\*To remove (\$2,001.00) that cannot be traced to a Commission ordered adjustment, and to correct associated A/D and depreciation expense.

**Adjustment #11**

Remaining A/D Adjustment for Pumping Equipment - Wastewater Pump

|                                    |          |               |
|------------------------------------|----------|---------------|
| Total A/D Adjustment Through 2010: |          | (46.02)       |
| Less: COA Depreciation             |          |               |
| Oct-10                             | 2,001.00 | (277.92)      |
| Remaining Balance:                 |          | <b>231.90</b> |

**Adjustment #11**

| Object Account | NARUC | Account Description                           | Ledger | Date            | UPIS     | A/D      |
|----------------|-------|---|--------|-----------------|----------|----------|
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 12/31/2008      | 1,778.84 | (57.65)  |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 12/31/2009      | 1,898.61 | (157.58) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 1/31/2010       | 1,898.61 | (166.37) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 2/28/2010       | 1,898.61 | (175.16) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 3/31/2010       | 1,898.61 | (183.95) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 4/30/2010       | 2,949.61 | (197.61) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 5/31/2010       | 2,949.61 | (211.26) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 6/30/2010       | 2,949.61 | (224.92) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 7/31/2010       | 2,949.61 | (238.58) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 8/31/2010       | 2,949.61 | (252.23) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 9/30/2010       | 2,949.61 | (265.89) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 10/31/2010      | 2,949.61 | (279.54) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 11/30/2010      | 2,949.61 | (293.20) |
| 1385           | 371.5 | Pumping Equipment - Reclaimed Water Treatment | AA     | 12/31/2010      | 2,949.61 | (306.85) |
|                |       |   |        | Per Restatement | 2,949.61 | (306.85) |
|                |       |   |        | Per Books       | 2,949.61 | (270.39) |

Difference - (36.46)

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #18**

| Month/Year | Months to May-13 |
|------------|------------------|
| Nov-10     | 31               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |
| Apr-13     | 2                |

**Adjustment #18**

| For Multiple Assets in One JDE Object Account: |           |              |            | Start Month |
|--|-----------|--------------|------------|-------------|
| Asset #  | Account # | Asset Amount | A/D Amount |             |
| 101963   | 1400      | 23,620.00    | 3,389.91   | Nov-10      |
|  |           | 23,620.00    | 3,389.91   |             |

**Adjustments #11, #18**

| Object Account | NARUC | Account Description                         | Ledger | Date            | UPIS         | A/D          |
|----------------|-------|---|--------|-----------------|--------------|--------------|
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 12/31/2008      | 1,309,669.77 | (651,580.16) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 12/31/2009      | 1,365,740.95 | (728,781.87) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 1/31/2010       | 1,366,165.55 | (735,106.71) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 2/28/2010       | 1,366,889.95 | (741,434.90) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 3/31/2010       | 1,367,109.04 | (747,764.11) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 4/30/2010       | 1,367,227.12 | (754,093.87) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 5/31/2010       | 1,367,697.82 | (760,425.80) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 6/30/2010       | 1,395,412.18 | (766,886.04) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 7/31/2010       | 1,592,682.24 | (774,259.57) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 8/31/2010       | 1,596,840.01 | (780,724.18) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 9/30/2010       | 1,597,278.35 | (788,118.99) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 10/31/2010      | 1,514,833.74 | (710,280.74) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 11/30/2010      | 1,515,152.09 | (717,295.33) |
| 1400           | 380.4 | Treatment & Disposal - Wastewater Treatment | AA     | 12/31/2010      | 1,515,644.09 | (724,312.20) |
|                |       |   |        | Per Restatement | 1,515,644.09 | (724,312.20) |
|                |       |   |        | Per Books       | 1,492,024.09 | (679,252.58) |
|                |       |   |        | Difference      | 23,620.00    | (45,059.62)  |

\*To remove (\$23,620.00) that cannot be traced to a Commission ordered adjustment, and to correct associated A/D and depreciation expense.

**Adjustment #11**

|  |           |             |
|--|-----------|-------------|
| Remaining A/D Adjustment for Pumping Equipment - Wastewater Pump |           |             |
| Total A/D Adjustment Through 2010:                               |           | (45,059.62) |
| Less: COA Depreciation   |           |             |
| Nov-10   | 23,620.00 | (34,236.10) |
| Remaining Balance:   |           | (10,823.52) |

**Adjustment #19**

| Object Account           | Balance as of May 31, 2013 | Asset #  |
|--------------------------|----------------------------|--|
| 1420 Outfall Lines       | 644,005.46                 | 101964   |
| 2180 A/D - Outfall Lines | (691,949.23)               | 101964   |
|                          | 47,943.77                  | amount to debit A/D - Outfall Lines in order to reflect fully depreciated asset. |

**Adjustment #11**

| Object Account | NARUC | Account Description                               | Ledger | Date       | UPIS     | A/D      |
|----------------|-------|---|--------|------------|----------|----------|
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 12/31/2008 | 2,396.00 | (99.83)  |
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 12/31/2009 | 2,396.00 | (232.94) |
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 1/31/2010  | 2,396.00 | (244.03) |
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 2/28/2010  | 2,396.00 | (255.13) |
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 3/31/2010  | 2,396.00 | (266.22) |
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 4/30/2010  | 2,396.00 | (277.31) |
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 5/31/2010  | 2,396.00 | (288.40) |
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 6/30/2010  | 2,396.00 | (299.50) |
| 1430           | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA     | 7/31/2010  | 2,396.00 | (310.59) |

|      |       |   |    |            |                 |          |          |
|------|-------|---|----|------------|-----------------|----------|----------|
| 1430 | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA | 8/31/2010  | 2,396.00        | (321.68) |          |
| 1430 | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA | 9/30/2010  | 2,396.00        | (332.77) |          |
| 1430 | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA | 10/31/2010 | 2,396.00        | (343.87) |          |
| 1430 | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA | 11/30/2010 | 2,396.00        | (354.96) |          |
| 1430 | 389.2 | Other Miscellaneous Plant - Wastewater Collection | AA | 12/31/2010 | 2,396.00        | (366.05) |          |
|      |       |   |    |            | Per Restatement | 2,396.00 | (366.05) |
|      |       |   |    |            | Per Books       | 2,396.00 | (344.79) |
|      |       |   |    |            | Difference      | -        | (21.26)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| Object Account | NARUC | Account Description                         | Ledger | Date       | UPIS            | A/D        |            |
|----------------|-------|---|--------|------------|-----------------|------------|------------|
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 12/31/2008 | 22,472.54       | (759.25)   |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 12/31/2009 | 22,689.26       | (2,031.60) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 1/31/2010  | 22,689.26       | (2,136.64) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 2/28/2010  | 22,689.26       | (2,241.68) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 3/31/2010  | 22,689.26       | (2,346.73) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 4/30/2010  | 22,689.26       | (2,451.77) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 5/31/2010  | 22,689.26       | (2,556.81) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 6/30/2010  | 22,689.26       | (2,661.85) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 7/31/2010  | 22,689.26       | (2,766.90) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 8/31/2010  | 22,689.26       | (2,871.94) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 9/30/2010  | 22,689.26       | (2,976.98) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 10/31/2010 | 22,689.26       | (3,082.03) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 11/30/2010 | 22,689.26       | (3,187.07) |            |
| 1435           | 389.3 | Other Miscellaneous Plant - Wastewater Pump | AA     | 12/31/2010 | 22,689.26       | (3,292.11) |            |
|                |       |   |        |            | Per Restatement | 22,689.26  | (3,292.11) |
|                |       |   |        |            | Per Books       | 22,689.26  | (2,220.08) |
|                |       |   |        |            | Difference      | -          | (1,072.03) |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #20**

| Month/Year | Months to May-13 |
|------------|------------------|
| Oct-10     | 32               |
| Dec-10     | 30               |
| Jan-11     | 29               |
| Jan-12     | 17               |
| Feb-12     | 16               |
| Jan-13     | 5                |
| Feb-13     | 4                |
| Mar-13     | 3                |
| Apr-13     | 2                |

**Adjustment #20**

| For Multiple Assets in One JDE Object Account: |           |              |            | Start Month |
|--|-----------|--------------|------------|-------------|
| Asset #  | Account # | Asset Amount | A/D Amount |             |
| 97092  | 1440      | (480.48)     | (71.18)    | Oct-10      |
|  |           | (480.48)     | (71.18)    |             |

**Adjustment #11, #20**

| Object Account | NARUC | Account Description                              | Ledger | Date       | UPIS            | A/D        |            |
|----------------|-------|--|--------|------------|-----------------|------------|------------|
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 12/31/2008 | 20,030.00       | (889.44)   |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 12/31/2009 | 20,580.48       | (1,914.58) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 1/31/2010  | 20,580.48       | (2,009.86) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 2/28/2010  | 20,580.48       | (2,105.14) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 3/31/2010  | 20,580.48       | (2,200.42) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 4/30/2010  | 20,580.48       | (2,295.70) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 5/31/2010  | 20,580.48       | (2,390.98) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 6/30/2010  | 20,580.48       | (2,486.26) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 7/31/2010  | 20,580.48       | (2,581.54) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 8/31/2010  | 20,580.48       | (2,676.82) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 9/30/2010  | 20,580.48       | (2,772.10) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 10/31/2010 | 20,580.48       | (2,867.38) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 11/30/2010 | 20,580.48       | (2,962.66) |            |
| 1440           | 389.4 | Other Miscellaneous Plant - Wastewater Treatment | AA     | 12/31/2010 | 20,580.48       | (3,057.94) |            |
|                |       |  |        |            | Per Restatement | 20,580.48  | (3,057.94) |
|                |       |  |        |            | Per Books       | 21,060.96  | (2,594.85) |



Difference (480.48) (463.09)

\*To remove \$480.48 that cannot be traced to a Commission ordered adjustment, and to correct associated A/D and depreciation expense.

**Adjustment #11**

|  |          |          |
|--|----------|----------|
| Remaining A/D Adjustment for Pumping Equipment - Wastewater Pump |          |          |
| Total A/D Adjustment Through 2010:                               |          | (463.09) |
| Less: COA Depreciation   |          |          |
| Oct-10   | (480.48) | 82.30    |
| Remaining Balance:   |          | (545.40) |

**Adjustment #11**

| Object Account | NARUC | Account Description  | Ledger | Date            | UPIS     | A/D      |
|----------------|-------|--|--------|-----------------|----------|----------|
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 12/31/2008      | 6,363.72 | (205.06) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 12/31/2009      | 6,363.72 | (558.60) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 1/31/2010       | 6,363.72 | (588.06) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 2/28/2010       | 6,363.72 | (617.52) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 3/31/2010       | 6,363.72 | (646.99) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 4/30/2010       | 6,363.72 | (676.45) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 5/31/2010       | 6,363.72 | (705.91) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 6/30/2010       | 6,363.72 | (735.37) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 7/31/2010       | 6,363.72 | (764.83) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 8/31/2010       | 6,363.72 | (794.29) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 9/30/2010       | 6,363.72 | (823.76) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 10/31/2010      | 6,363.72 | (853.22) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 11/30/2010      | 6,363.72 | (882.68) |
| 1445           | 389.5 | Other Miscellaneous Plant - Reclaimed Wastewater Treatment | AA     | 12/31/2010      | 6,363.72 | (912.14) |
|                |       |  |        | Per Restatement | 6,363.72 | (912.14) |
|                |       |  |        | Per Books       | 6,363.72 | (855.35) |
|                |       |  |        | Difference      | -        | (56.79)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #19**

| Object Account                          | Balance as of May 31, 2013 | Asset #   |
|---|----------------------------|---|
| 1460 Office Furniture & Equipment       | 55,263.56                  | 101965  |
| 2220 A/D - Office Furniture & Equipment | (119,693.05)               | 101965  |
|   | 64,429.49                  | amount to debit A/D - Office Furniture & Equipment in order to reflect fully depreciated asset. |

**Adjustment #19**

| Object Account                             | Balance as of May 31, 2013 | Asset #  |
|--|----------------------------|--|
| 1470 Tools, Shop, & Garage Equipment       | 80,356.07                  | 101966   |
| 2230 A/D - Tools, Shop, & Garage Equipment | (124,950.83)               | 101966   |
|  | 44,594.76                  | amount to debit A/D - Tools, Shop, & Garage Equipment in order to reflect fully depreciated asset. |

**Adjustment #11**

| Object Account | NARUC       | Account Description  | Ledger | Date       | UPIS   | A/D     |
|----------------|-------------|----------------------|--------|------------|--------|---------|
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 12/31/2008 | -      | -       |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 12/31/2009 | -      | -       |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 1/31/2010  | -      | -       |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 2/28/2010  | -      | -       |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 3/31/2010  | -      | -       |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 4/30/2010  | -      | -       |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 5/31/2010  | -      | -       |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 6/30/2010  | 605.03 | (3.36)  |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 7/31/2010  | 605.03 | (6.72)  |
| 1475           | 344.5/394.7 | Laboratory Equipment | AA     | 8/31/2010  | 883.13 | (11.63) |

|      |             |                      |    |                 |        |         |
|------|-------------|----------------------|----|-----------------|--------|---------|
| 1475 | 344.5/394.7 | Laboratory Equipment | AA | 9/30/2010       | 883.13 | (16.54) |
| 1475 | 344.5/394.7 | Laboratory Equipment | AA | 10/31/2010      | 883.13 | (21.44) |
| 1475 | 344.5/394.7 | Laboratory Equipment | AA | 11/30/2010      | 883.13 | (26.35) |
| 1475 | 344.5/394.7 | Laboratory Equipment | AA | 12/31/2010      | 883.13 | (31.25) |
|      |             |                      |    | Per Restatement | 883.13 | (31.25) |
|      |             |                      |    | Per Books       | 883.13 | (27.39) |
|      |             |                      |    | Difference      | -      | (3.86)  |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| Object Account | NARUC       | Account Description      | Ledger | Date            | UPIS   | A/D     |
|----------------|-------------|--------------------------|--------|-----------------|--------|---------|
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 12/31/2008      | -      | -       |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 12/31/2009      | -      | -       |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 1/31/2010       | -      | -       |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 2/28/2010       | -      | -       |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 3/31/2010       | -      | -       |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 4/30/2010       | -      | -       |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 5/31/2010       | -      | -       |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 6/30/2010       | 860.00 | (5.97)  |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 7/31/2010       | 915.90 | (12.33) |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 8/31/2010       | 915.90 | (18.69) |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 9/30/2010       | 915.90 | (25.05) |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 10/31/2010      | 915.90 | (31.41) |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 11/30/2010      | 915.90 | (37.77) |
| 1480           | 345.5/395.7 | Power Operated Equipment | AA     | 12/31/2010      | 915.90 | (44.13) |
|                |             |                          |        | Per Restatement | 915.90 | (44.13) |
|                |             |                          |        | Per Books       | 915.90 | (22.50) |
|                |             |                          |        | Difference      | -      | (21.63) |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #19**

| Object Account                     | Balance as of May 31, 2013 | Asset #  |
|------------------------------------|----------------------------|--|
| 1485 Communication Equipment       | 83,743.51                  | 101967   |
| 2245 A/D - Communication Equipment | (92,637.00)                | 101967   |
|                                    | 8,893.49                   | amount to debit A/D - Communication Equipment in order to reflect fully depreciated asset. |

**Adjustment #11**

| Object Account | NARUC       | Account Description     | Ledger | Date            | UPIS      | A/D         |
|----------------|-------------|-------------------------|--------|-----------------|-----------|-------------|
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 12/31/2008      | 569.52    | (41.79)     |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 12/31/2009      | 87,326.04 | (2,021.80)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 1/31/2010       | 87,326.04 | (2,506.94)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 2/28/2010       | 87,326.04 | (2,992.09)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 3/31/2010       | 87,326.04 | (3,477.23)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 4/30/2010       | 87,326.04 | (3,962.38)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 5/31/2010       | 87,326.04 | (4,447.52)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 6/30/2010       | 87,326.04 | (4,932.66)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 7/31/2010       | 87,326.04 | (5,417.81)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 8/31/2010       | 87,722.08 | (5,905.15)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 9/30/2010       | 87,722.08 | (6,392.50)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 10/31/2010      | 87,337.08 | (6,877.71)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 11/30/2010      | 87,337.08 | (7,362.91)  |
| 1490           | 347.5/397.7 | Miscellaneous Equipment | AA     | 12/31/2010      | 87,337.08 | (7,848.12)  |
|                |             |                         |        | Per Restatement | 87,337.08 | (7,848.12)  |
|                |             |                         |        | Per Books       | 87,337.08 | (26,182.10) |
|                |             |                         |        | Difference      | -         | 18,333.98   |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| <u>Object Account</u> | <u>NARUC</u> | <u>Account Description</u> | <u>Ledger</u> | <u>Date</u> | <u>UPIS</u> | <u>A/D</u> |
|-----------------------|--------------|----------------------------|---------------|-------------|-------------|------------|
| 1525                  | 366.6        | Reuse Services             | AA            | 12/31/2008  | 57,621.99   | (2,892.69) |
| 1525                  | 366.6        | Reuse Services             | AA            | 12/31/2009  | 57,621.99   | (4,333.24) |
| 1525                  | 366.6        | Reuse Services             | AA            | 1/31/2010   | 57,621.99   | (4,453.29) |
| 1525                  | 366.6        | Reuse Services             | AA            | 2/28/2010   | 57,621.99   | (4,573.33) |
| 1525                  | 366.6        | Reuse Services             | AA            | 3/31/2010   | 57,621.99   | (4,693.38) |
| 1525                  | 366.6        | Reuse Services             | AA            | 4/30/2010   | 57,621.99   | (4,813.42) |
| 1525                  | 366.6        | Reuse Services             | AA            | 5/31/2010   | 57,621.99   | (4,933.47) |
| 1525                  | 366.6        | Reuse Services             | AA            | 6/30/2010   | 57,621.99   | (5,053.51) |
| 1525                  | 366.6        | Reuse Services             | AA            | 7/31/2010   | 57,621.99   | (5,173.56) |
| 1525                  | 366.6        | Reuse Services             | AA            | 8/31/2010   | 57,621.99   | (5,293.61) |
| 1525                  | 366.6        | Reuse Services             | AA            | 9/30/2010   | 57,621.99   | (5,413.65) |
| 1525                  | 366.6        | Reuse Services             | AA            | 10/31/2010  | 57,621.99   | (5,533.70) |
| 1525                  | 366.6        | Reuse Services             | AA            | 11/30/2010  | 57,621.99   | (5,653.74) |
| 1525                  | 366.6        | Reuse Services             | AA            | 12/31/2010  | 57,621.99   | (5,773.79) |
| Per Restatement       |              |                            |               |             | 57,621.99   | (5,773.79) |
| Per Books             |              |                            |               |             | 57,621.99   | (5,774.20) |
| Difference            |              |                            |               |             | -           | 0.41       |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| <u>Object Account</u> | <u>NARUC</u> | <u>Account Description</u> | <u>Ledger</u> | <u>Date</u> | <u>UPIS</u> | <u>A/D</u> |
|-----------------------|--------------|----------------------------|---------------|-------------|-------------|------------|
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 12/31/2008  | 14,953.57   | (646.56)   |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 12/31/2009  | 15,608.89   | (1,410.62) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 1/31/2010   | 15,608.89   | (1,475.66) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 2/28/2010   | 15,608.89   | (1,540.70) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 3/31/2010   | 15,647.49   | (1,605.89) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 4/30/2010   | 15,647.49   | (1,671.09) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 5/31/2010   | 15,647.49   | (1,736.29) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 6/30/2010   | 15,647.49   | (1,801.49) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 7/31/2010   | 15,647.49   | (1,866.68) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 8/31/2010   | 15,647.49   | (1,931.88) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 9/30/2010   | 16,262.68   | (1,999.64) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 10/31/2010  | 16,262.68   | (2,067.41) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 11/30/2010  | 16,262.68   | (2,135.17) |
| 1530                  | 367.6        | Reuse Meter Installations  | AA            | 12/31/2010  | 16,262.68   | (2,202.93) |
| Per Restatement       |              |                            |               |             | 16,262.68   | (2,202.93) |
| Per Books             |              |                            |               |             | 16,262.68   | (2,196.45) |
| Difference            |              |                            |               |             | -           | (6.48)     |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| <u>Object Account</u> | <u>NARUC</u> | <u>Account Description</u>    | <u>Ledger</u> | <u>Date</u> | <u>UPIS</u> | <u>A/D</u> |
|-----------------------|--------------|-------------------------------|---------------|-------------|-------------|------------|
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 12/31/2008  | 15,477.56   | (872.45)   |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 12/31/2009  | 15,553.42   | (1,292.64) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 1/31/2010   | 15,553.42   | (1,327.67) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 2/28/2010   | 15,553.42   | (1,362.70) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 3/31/2010   | 15,553.42   | (1,397.73) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 4/30/2010   | 15,553.42   | (1,432.76) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 5/31/2010   | 15,553.42   | (1,467.79) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 6/30/2010   | 15,553.42   | (1,502.82) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 7/31/2010   | 15,553.42   | (1,537.85) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 8/31/2010   | 15,553.42   | (1,572.88) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 9/30/2010   | 15,553.42   | (1,607.91) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 10/31/2010  | 15,553.42   | (1,642.94) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 11/30/2010  | 15,553.42   | (1,677.97) |
| 1535                  | 374.5        | Reuse Distribution Reservoirs | AA            | 12/31/2010  | 15,553.42   | (1,713.00) |
| Per Restatement       |              |                               |               |             | 15,553.42   | (1,713.00) |
| Per Books             |              |                               |               |             | 15,553.42   | (1,740.24) |
| Difference            |              |                               |               |             | -           | 27.24      |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #11**

| Object Account  | NARUC | Account Description                     | Ledger | Date       | UPIS         | A/D            |
|-----------------|-------|---|--------|------------|--------------|----------------|
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 12/31/2008 | 6,631,946.76 | (1,024,521.25) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 12/31/2009 | 6,633,424.62 | (1,178,779.59) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 1/31/2010  | 6,633,424.62 | (1,191,635.07) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 2/28/2010  | 6,633,463.22 | (1,204,490.62) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 3/31/2010  | 6,633,463.22 | (1,217,346.17) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 4/30/2010  | 6,633,699.38 | (1,230,202.17) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 5/31/2010  | 6,633,699.38 | (1,243,058.18) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 6/30/2010  | 6,635,233.34 | (1,255,917.16) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 7/31/2010  | 6,635,430.14 | (1,268,776.52) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 8/31/2010  | 6,635,548.22 | (1,281,636.11) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 9/30/2010  | 6,635,548.22 | (1,294,495.70) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 10/31/2010 | 6,635,666.30 | (1,307,355.52) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 11/30/2010 | 6,635,821.58 | (1,320,215.64) |
| 1540            | 375.6 | Reuse Transmission & Distribution Mains | AA     | 12/31/2010 | 6,635,821.58 | (1,333,075.75) |
| Per Restatement |       |   |        |            | 6,635,821.58 | (1,333,075.75) |
| Per Books       |       |   |        |            | 6,635,821.58 | (1,348,581.15) |
| Difference      |       |   |        |            | -            | 15,505.40      |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account  | NARUC | Account Description         | Ledger | Date       | UPIS | A/D    |
|-----------------|-------|-----------------------------|--------|------------|------|--------|
| 3255            | 271   | CIAC - Organization - Water | UR     | 12/31/2008 | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 12/31/2009 | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 1/31/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 2/28/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 3/31/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 4/30/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 5/31/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 6/30/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 7/31/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 8/31/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 9/30/2010  | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 10/31/2010 | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 11/30/2010 | -    | -      |
| 3255            | 271   | CIAC - Organization - Water | UR     | 12/31/2010 | -    | -      |
| Per Restatement |       |                             |        |            | -    | -      |
| Per Books       |       |                             |        |            | -    | (0.08) |
| Difference      |       |                             |        |            | -    | 0.08   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| Object Account | NARUC | Account Description                                 | Ledger | Date       | UPIS        | A/D       |
|----------------|-------|---|--------|------------|-------------|-----------|
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 12/31/2008 | (39,011.90) | 28,868.35 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 12/31/2009 | (39,011.90) | 30,087.47 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 1/31/2010  | (39,011.90) | 30,189.07 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 2/28/2010  | (39,011.90) | 30,290.66 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 3/31/2010  | (39,011.90) | 30,392.25 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 4/30/2010  | (39,011.90) | 30,493.85 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 5/31/2010  | (39,011.90) | 30,595.44 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 6/30/2010  | (39,011.90) | 30,697.03 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 7/31/2010  | (39,011.90) | 30,798.63 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 8/31/2010  | (39,011.90) | 30,900.22 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 9/30/2010  | (39,011.90) | 31,001.81 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 10/31/2010 | (39,011.90) | 31,103.41 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 11/30/2010 | (39,011.90) | 31,205.00 |
| 3265           | 271   | CIAC - Structures & Improvements - Source of Supply | AA     | 12/31/2010 | (39,011.90) | 31,306.59 |

|                 |             |            |
|-----------------|-------------|------------|
| Per Restatement | (39,011.90) | 31,306.59  |
| Per Books       | (39,011.90) | 33,360.17  |
| Difference      | -           | (2,053.58) |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account  | NARUC | Account Description                                 | Ledger | Date       | UPIS | A/D    |
|-----------------|-------|---|--------|------------|------|--------|
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 12/31/2008 | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 12/31/2009 | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 1/31/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 2/28/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 3/31/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 4/30/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 5/31/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 6/30/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 7/31/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 8/31/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 9/30/2010  | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 10/31/2010 | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 11/30/2010 | -    | -      |
| 3265            | 271   | CIAC - Structures & Improvements - Source of Supply | UR     | 12/31/2010 | -    | -      |
| Per Restatement |       |   |        |            | -    | -      |
| Per Books       |       |   |        |            | -    | 0.36   |
| Difference      |       |   |        |            | -    | (0.36) |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| Object Account  | NARUC | Account Description                                | Ledger | Date       | UPIS         | A/D        |
|-----------------|-------|--|--------|------------|--------------|------------|
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 12/31/2008 | (199,081.60) | 160,402.22 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 12/31/2009 | (199,081.60) | 166,623.52 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 1/31/2010  | (199,081.60) | 167,141.96 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 2/28/2010  | (199,081.60) | 167,660.40 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 3/31/2010  | (199,081.60) | 168,178.85 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 4/30/2010  | (199,081.60) | 168,697.29 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 5/31/2010  | (199,081.60) | 169,215.73 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 6/30/2010  | (199,081.60) | 169,734.17 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 7/31/2010  | (199,081.60) | 170,252.61 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 8/31/2010  | (199,081.60) | 170,771.05 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 9/30/2010  | (199,081.60) | 171,289.50 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 10/31/2010 | (199,081.60) | 171,807.94 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 11/30/2010 | (199,081.60) | 172,326.38 |
| 3270            | 271   | CIAC - Structures & Improvements - Water Treatment | AA     | 12/31/2010 | (199,081.60) | 172,844.82 |
| Per Restatement |       |  |        |            | (199,081.60) | 172,844.82 |
| Per Books       |       |  |        |            | (199,081.60) | 173,161.09 |
| Difference      |       |  |        |            | -            | (316.27)   |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account | NARUC | Account Description                                | Ledger | Date       | UPIS | A/D |
|----------------|-------|--|--------|------------|------|-----|
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 12/31/2008 | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 12/31/2009 | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 1/31/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 2/28/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 3/31/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 4/30/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 5/31/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 6/30/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 7/31/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 8/31/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 9/30/2010  | -    | -   |
| 3270           | 271   | CIAC - Structures & Improvements - Water Treatment | UR     | 10/31/2010 | -    | -   |

|      |     |  |    |                 |   |        |
|------|-----|--|----|-----------------|---|--------|
| 3270 | 271 | CIAC - Structures & Improvements - Water Treatment | UR | 11/30/2010      | - | -      |
| 3270 | 271 | CIAC - Structures & Improvements - Water Treatment | UR | 12/31/2010      | - | -      |
|      |     |  |    | Per Restatement | - | -      |
|      |     |  |    | Per Books       | - | (0.02) |
|      |     |  |    | Difference      | - | 0.02   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| Object Account | NARUC | Account Description    | Ledger | Date            | UPIS         | A/D        |
|----------------|-------|------------------------|--------|-----------------|--------------|------------|
| 3295           | 271   | CIAC - Wells & Springs | AA     | 12/31/2008      | (520,058.80) | 425,920.68 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 12/31/2009      | (520,058.80) | 443,255.97 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 1/31/2010       | (520,058.80) | 444,700.58 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 2/28/2010       | (520,058.80) | 446,145.19 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 3/31/2010       | (520,058.80) | 447,589.80 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 4/30/2010       | (520,058.80) | 449,034.40 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 5/31/2010       | (520,058.80) | 450,479.01 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 6/30/2010       | (520,058.80) | 451,923.62 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 7/31/2010       | (520,058.80) | 453,368.23 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 8/31/2010       | (520,058.80) | 454,812.84 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 9/30/2010       | (520,058.80) | 456,257.44 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 10/31/2010      | (520,058.80) | 457,702.05 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 11/30/2010      | (520,058.80) | 459,146.66 |
| 3295           | 271   | CIAC - Wells & Springs | AA     | 12/31/2010      | (520,058.80) | 460,591.27 |
|                |       |                        |        | Per Restatement | (520,058.80) | 460,591.27 |
|                |       |                        |        | Per Books       | (520,058.80) | 461,380.67 |
|                |       |                        |        | Difference      | -            | (789.40)   |

\*To correct A/D and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account | NARUC | Account Description    | Ledger | Date            | UPIS | A/D    |
|----------------|-------|------------------------|--------|-----------------|------|--------|
| 3295           | 271   | CIAC - Wells & Springs | UR     | 12/31/2008      | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 12/31/2009      | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 1/31/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 2/28/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 3/31/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 4/30/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 5/31/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 6/30/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 7/31/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 8/31/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 9/30/2010       | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 10/31/2010      | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 11/30/2010      | -    | -      |
| 3295           | 271   | CIAC - Wells & Springs | UR     | 12/31/2010      | -    | -      |
|                |       |                        |        | Per Restatement | -    | -      |
|                |       |                        |        | Per Books       | -    | (0.28) |
|                |       |                        |        | Difference      | -    | 0.28   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #23**

| Object Account | Balance as of May 31, 2013 | Asset # |
|----------------|----------------------------|---------|
| 3315           | (939,268.87)               | 108256  |
| 3860           | 1,029,866.57               | 108256  |
|                | (90,597.70)                |         |

amount to credit A/A - CIAC - Electric Pump Equipment - Source of Supply in order to reflect fully depreciated asset.

**Adjustment #21**

| <u>Object Account</u> | <u>NARUC</u> | <u>Account Description</u>                        | <u>Ledger</u> | <u>Date</u> | <u>UPIS</u> | <u>A/D</u> |
|-----------------------|--------------|---|---------------|-------------|-------------|------------|
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 12/31/2008  | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 12/31/2009  | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 1/31/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 2/28/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 3/31/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 4/30/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 5/31/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 6/30/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 7/31/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 8/31/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 9/30/2010   | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 10/31/2010  | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 11/30/2010  | -           | -          |
| 3315                  | 271          | CIAC - Electric Pump Equipment - Source of Supply | UR            | 12/31/2010  | -           | -          |
| Per Restatement       |              |   |               |             | -           | -          |
| Per Books             |              |   |               |             | -           | (0.26)     |
| Difference            |              |   |               |             | -           | 0.26       |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| <u>Object Account</u> | <u>NARUC</u> | <u>Account Description</u>                       | <u>Ledger</u> | <u>Date</u> | <u>UPIS</u> | <u>A/D</u>  |
|-----------------------|--------------|--|---------------|-------------|-------------|-------------|
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 12/31/2008  | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 12/31/2009  | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 1/31/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 2/28/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 3/31/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 4/30/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 5/31/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 6/30/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 7/31/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 8/31/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 9/30/2010   | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 10/31/2010  | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 11/30/2010  | -           | -           |
| 3320                  | 271          | CIAC - Electric Pump Equipment - Water Treatment | AA            | 12/31/2010  | -           | -           |
| Per Restatement       |              |  |               |             | -           | -           |
| Per Books             |              |  |               |             | -           | 21,386.00   |
| Difference            |              |  |               |             | -           | (21,386.00) |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #22**

| <u>Object Account</u> | <u>NARUC</u> | <u>Account Description</u>                                   | <u>Ledger</u> | <u>Date</u> | <u>UPIS</u> | <u>A/D</u>  |
|-----------------------|--------------|--|---------------|-------------|-------------|-------------|
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 12/31/2008  | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 12/31/2009  | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 1/31/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 2/28/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 3/31/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 4/30/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 5/31/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 6/30/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 7/31/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 8/31/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 9/30/2010   | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 10/31/2010  | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 11/30/2010  | -           | -           |
| 3325                  | 271          | CIAC - Electric Pump Equipment - Transmission & Distribution | AA            | 12/31/2010  | -           | -           |
| Per Restatement       |              |  |               |             | -           | -           |
| Per Books             |              |  |               |             | -           | 18,432.00   |
| Difference            |              |  |               |             | -           | (18,432.00) |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account  | NARUC | Account Description  | Ledger | Date       | UPIS | A/D         |
|-----------------|-------|--|--------|------------|------|-------------|
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 12/31/2008 | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 12/31/2009 | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 1/31/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 2/28/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 3/31/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 4/30/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 5/31/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 6/30/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 7/31/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 8/31/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 9/30/2010  | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 10/31/2010 | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 11/30/2010 | -    | -           |
| 3325            | 271   | CIAC - Electric Pump Equipment - Transmission & Distribution | UR     | 12/31/2010 | -    | -           |
| Per Restatement |       |  |        |            | -    | -           |
| Per Books       |       |  |        |            | -    | (11,640.00) |
| Difference      |       |  |        |            | -    | 11,640.00   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| Object Account  | NARUC | Account Description              | Ledger | Date       | UPIS         | A/D         |
|-----------------|-------|----------------------------------|--------|------------|--------------|-------------|
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 12/31/2008 | (250,371.23) | 180,762.85  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 12/31/2009 | (250,371.23) | 192,143.36  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 1/31/2010  | (250,371.23) | 193,091.74  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 2/28/2010  | (250,371.23) | 194,040.11  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 3/31/2010  | (250,371.23) | 194,988.49  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 4/30/2010  | (250,371.23) | 195,936.86  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 5/31/2010  | (250,371.23) | 196,885.24  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 6/30/2010  | (250,371.23) | 197,833.62  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 7/31/2010  | (250,371.23) | 198,781.99  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 8/31/2010  | (250,371.23) | 199,730.37  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 9/30/2010  | (250,371.23) | 200,678.74  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 10/31/2010 | (250,371.23) | 201,627.12  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 11/30/2010 | (250,371.23) | 202,575.50  |
| 3330            | 271   | CIAC - Water Treatment Equipment | AA     | 12/31/2010 | (250,371.23) | 203,523.87  |
| Per Restatement |       |                                  |        |            | (250,371.23) | 203,523.87  |
| Per Books       |       |                                  |        |            | (250,371.23) | 216,747.42  |
| Difference      |       |                                  |        |            | -            | (13,223.55) |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account  | NARUC | Account Description              | Ledger | Date       | UPIS | A/D |
|-----------------|-------|----------------------------------|--------|------------|------|-----|
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 12/31/2008 | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 12/31/2009 | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 1/31/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 2/28/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 3/31/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 4/30/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 5/31/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 6/30/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 7/31/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 8/31/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 9/30/2010  | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 10/31/2010 | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 11/30/2010 | -    | -   |
| 3330            | 271   | CIAC - Water Treatment Equipment | UR     | 12/31/2010 | -    | -   |
| Per Restatement |       |                                  |        |            | -    | -   |



|            |   |             |
|------------|---|-------------|
| Per Books  | - | 11,639.52   |
| Difference | - | (11,639.52) |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| Object Account  | NARUC | Account Description                         | Ledger | Date       | UPIS         | A/D        |
|-----------------|-------|---|--------|------------|--------------|------------|
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 12/31/2008 | (812,298.06) | 647,009.59 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 12/31/2009 | (812,298.06) | 668,963.59 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 1/31/2010  | (812,298.06) | 670,793.09 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 2/28/2010  | (812,298.06) | 672,622.59 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 3/31/2010  | (812,298.06) | 674,452.09 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 4/30/2010  | (812,298.06) | 676,281.59 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 5/31/2010  | (812,298.06) | 678,111.09 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 6/30/2010  | (812,298.06) | 679,940.59 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 7/31/2010  | (812,298.06) | 681,770.09 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 8/31/2010  | (812,298.06) | 683,599.59 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 9/30/2010  | (812,298.06) | 685,429.09 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 10/31/2010 | (812,298.06) | 687,258.59 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 11/30/2010 | (812,298.06) | 689,088.09 |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | AA     | 12/31/2010 | (812,298.06) | 690,917.59 |
| Per Restatement |       |   |        |            | (812,298.06) | 690,917.59 |
| Per Books       |       |   |        |            | (812,298.06) | 683,272.13 |
| Difference      |       |   |        |            | -            | 7,645.46   |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account  | NARUC | Account Description                         | Ledger | Date       | UPIS | A/D    |
|-----------------|-------|---|--------|------------|------|--------|
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 12/31/2008 | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 12/31/2009 | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 1/31/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 2/28/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 3/31/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 4/30/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 5/31/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 6/30/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 7/31/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 8/31/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 9/30/2010  | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 10/31/2010 | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 11/30/2010 | -    | -      |
| 3335            | 271   | CIAC - Distribution Reservoirs & Standpipes | UR     | 12/31/2010 | -    | -      |
| Per Restatement |       |   |        |            | -    | -      |
| Per Books       |       |   |        |            | -    | 0.38   |
| Difference      |       |   |        |            | -    | (0.38) |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| Object Account | NARUC | Account Description                      | Ledger | Date       | UPIS           | A/D          |
|----------------|-------|--|--------|------------|----------------|--------------|
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 12/31/2008 | (5,949,639.13) | 4,202,948.68 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 12/31/2009 | (5,949,639.13) | 4,341,312.38 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 1/31/2010  | (5,949,639.13) | 4,352,842.69 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 2/28/2010  | (5,949,639.13) | 4,364,373.00 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 3/31/2010  | (5,949,639.13) | 4,375,903.31 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 4/30/2010  | (5,949,639.13) | 4,387,433.61 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 5/31/2010  | (5,949,639.13) | 4,398,963.92 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 6/30/2010  | (5,949,639.13) | 4,410,494.23 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 7/31/2010  | (5,949,639.13) | 4,422,024.54 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 8/31/2010  | (5,949,639.13) | 4,433,554.85 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 9/30/2010  | (5,949,639.13) | 4,445,085.16 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 10/31/2010 | (5,949,639.13) | 4,456,615.46 |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | AA     | 11/30/2010 | (5,967,235.26) | 4,468,179.87 |

|      |     |  |    |                 |                |              |
|------|-----|--|----|-----------------|----------------|--------------|
| 3340 | 271 | CIAC - Transmission & Distribution Mains | AA | 12/31/2010      | (5,967,235.26) | 4,479,744.28 |
|      |     |  |    | Per Restatement | (5,967,235.26) | 4,479,744.28 |
|      |     |  |    | Per Books       | (5,967,235.26) | 4,564,323.50 |
|      |     |  |    | Difference      | -              | (84,579.22)  |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account | NARUC | Account Description                      | Ledger | Date            | UPIS | A/D    |
|----------------|-------|--|--------|-----------------|------|--------|
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 12/31/2008      | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 12/31/2009      | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 1/31/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 2/28/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 3/31/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 4/30/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 5/31/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 6/30/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 7/31/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 8/31/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 9/30/2010       | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 10/31/2010      | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 11/30/2010      | -    | -      |
| 3340           | 271   | CIAC - Transmission & Distribution Mains | UR     | 12/31/2010      | -    | -      |
|                |       |  |        | Per Restatement | -    | -      |
|                |       |  |        | Per Books       | -    | 0.07   |
|                |       |  |        | Difference      | -    | (0.07) |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| Object Account | NARUC | Account Description  | Ledger | Date            | UPIS         | A/D        |
|----------------|-------|----------------------|--------|-----------------|--------------|------------|
| 3345           | 271   | CIAC - Service Lines | AA     | 12/31/2008      | (944,201.14) | 696,546.05 |
| 3345           | 271   | CIAC - Service Lines | AA     | 12/31/2009      | (944,201.14) | 720,151.08 |
| 3345           | 271   | CIAC - Service Lines | AA     | 1/31/2010       | (944,201.14) | 722,118.16 |
| 3345           | 271   | CIAC - Service Lines | AA     | 2/28/2010       | (944,201.14) | 724,085.25 |
| 3345           | 271   | CIAC - Service Lines | AA     | 3/31/2010       | (944,201.14) | 726,052.34 |
| 3345           | 271   | CIAC - Service Lines | AA     | 4/30/2010       | (944,201.14) | 728,019.42 |
| 3345           | 271   | CIAC - Service Lines | AA     | 5/31/2010       | (944,201.14) | 729,986.51 |
| 3345           | 271   | CIAC - Service Lines | AA     | 6/30/2010       | (944,201.14) | 731,953.59 |
| 3345           | 271   | CIAC - Service Lines | AA     | 7/31/2010       | (944,201.14) | 733,920.68 |
| 3345           | 271   | CIAC - Service Lines | AA     | 8/31/2010       | (944,201.14) | 735,887.76 |
| 3345           | 271   | CIAC - Service Lines | AA     | 9/30/2010       | (944,201.14) | 737,854.85 |
| 3345           | 271   | CIAC - Service Lines | AA     | 10/31/2010      | (944,201.14) | 739,821.94 |
| 3345           | 271   | CIAC - Service Lines | AA     | 11/30/2010      | (970,200.97) | 741,843.19 |
| 3345           | 271   | CIAC - Service Lines | AA     | 12/31/2010      | (970,200.97) | 743,864.44 |
|                |       |                      |        | Per Restatement | (970,200.97) | 743,864.44 |
|                |       |                      |        | Per Books       | (970,200.97) | 744,877.88 |
|                |       |                      |        | Difference      | -            | (1,013.44) |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account | NARUC | Account Description  | Ledger | Date       | UPIS | A/D |
|----------------|-------|----------------------|--------|------------|------|-----|
| 3345           | 271   | CIAC - Service Lines | UR     | 12/31/2008 | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 12/31/2009 | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 1/31/2010  | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 2/28/2010  | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 3/31/2010  | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 4/30/2010  | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 5/31/2010  | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 6/30/2010  | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 7/31/2010  | -    | -   |
| 3345           | 271   | CIAC - Service Lines | UR     | 8/31/2010  | -    | -   |

|      |     |                      |    |                 |   |        |
|------|-----|----------------------|----|-----------------|---|--------|
| 3345 | 271 | CIAC - Service Lines | UR | 9/30/2010       | - | -      |
| 3345 | 271 | CIAC - Service Lines | UR | 10/31/2010      | - | -      |
| 3345 | 271 | CIAC - Service Lines | UR | 11/30/2010      | - | -      |
| 3345 | 271 | CIAC - Service Lines | UR | 12/31/2010      | - | -      |
|      |     |                      |    | Per Restatement | - | -      |
|      |     |                      |    | Per Books       | - | (0.13) |
|      |     |                      |    | Difference      | - | 0.13   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #23**

| Object Account           | Balance as of May 31, 2013 | Asset # |
|--------------------------|----------------------------|---------|
| 3350 CIAC - Meters       | (871,247.81)               | 108262  |
| 3895 A/A - CIAC - Meters | 971,987.71                 | 108262  |
|                          | (100,739.90)               |         |

amount to credit A/A - CIAC - Meters in order to reflect fully depreciated asset.

**Adjustment #23**

| Object Account                        | Balance as of May 31, 2013 | Asset # |
|---------------------------------------|----------------------------|---------|
| 3355 CIAC - Meter Installations       | (31,229.55)                | 108263  |
| 3900 A/A - CIAC - Meter Installations | 34,843.18                  | 108263  |
|                                       | (3,613.63)                 |         |

amount to credit A/A - CIAC - Meter Installations in order to reflect fully depreciated asset.

**Adjustment #22**

| Object Account | NARUC | Account Description        | Ledger | Date            | UPIS        | A/D       |
|----------------|-------|----------------------------|--------|-----------------|-------------|-----------|
| 3355           | 271   | CIAC - Meter Installations | AA     | 12/31/2008      | (31,229.55) | 28,709.94 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 12/31/2009      | (31,229.55) | 30,271.42 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 1/31/2010       | (31,229.55) | 30,401.54 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 2/28/2010       | (31,229.55) | 30,531.66 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 3/31/2010       | (31,229.55) | 30,661.79 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 4/30/2010       | (31,229.55) | 30,791.91 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 5/31/2010       | (31,229.55) | 30,922.03 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 6/30/2010       | (31,229.55) | 31,052.16 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 7/31/2010       | (31,229.55) | 31,182.28 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 8/31/2010       | (31,229.55) | 31,312.40 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 9/30/2010       | (31,229.55) | 31,442.53 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 10/31/2010      | (31,229.55) | 31,572.65 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 11/30/2010      | (31,229.55) | 31,702.77 |
| 3355           | 271   | CIAC - Meter Installations | AA     | 12/31/2010      | (31,229.55) | 31,832.90 |
|                |       |                            |        | Per Restatement | (31,229.55) | 31,832.90 |
|                |       |                            |        | Per Books       | (31,229.55) | 31,902.82 |
|                |       |                            |        | Difference      | -           | (69.93)   |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account | NARUC | Account Description        | Ledger | Date       | UPIS | A/D |
|----------------|-------|----------------------------|--------|------------|------|-----|
| 3355           | 271   | CIAC - Meter Installations | UR     | 12/31/2008 | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 12/31/2009 | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 1/31/2010  | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 2/28/2010  | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 3/31/2010  | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 4/30/2010  | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 5/31/2010  | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 6/30/2010  | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 7/31/2010  | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 8/31/2010  | -    | -   |
| 3355           | 271   | CIAC - Meter Installations | UR     | 9/30/2010  | -    | -   |

|                 |     |                            |    |            |   |        |
|-----------------|-----|----------------------------|----|------------|---|--------|
| 3355            | 271 | CIAC - Meter Installations | UR | 10/31/2010 | - | -      |
| 3355            | 271 | CIAC - Meter Installations | UR | 11/30/2010 | - | -      |
| 3355            | 271 | CIAC - Meter Installations | UR | 12/31/2010 | - | -      |
| Per Restatement |     |                            |    |            | - | -      |
| Per Books       |     |                            |    |            | - | 0.40   |
| Difference      |     |                            |    |            | - | (0.40) |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #22**

| Object Account  | NARUC | Account Description | Ledger | Date       | UPIS         | A/D        |
|-----------------|-------|---------------------|--------|------------|--------------|------------|
| 3360            | 271   | CIAC - Hydrants     | AA     | 12/31/2008 | (578,173.25) | 403,970.28 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 12/31/2009 | (578,173.25) | 416,818.57 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 1/31/2010  | (578,173.25) | 417,889.27 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 2/28/2010  | (578,173.25) | 418,959.96 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 3/31/2010  | (578,173.25) | 420,030.65 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 4/30/2010  | (578,173.25) | 421,101.34 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 5/31/2010  | (578,173.25) | 422,172.03 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 6/30/2010  | (578,173.25) | 423,242.72 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 7/31/2010  | (578,173.25) | 424,313.41 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 8/31/2010  | (578,173.25) | 425,384.10 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 9/30/2010  | (578,173.25) | 426,454.80 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 10/31/2010 | (578,173.25) | 427,525.49 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 11/30/2010 | (584,752.82) | 428,608.36 |
| 3360            | 271   | CIAC - Hydrants     | AA     | 12/31/2010 | (584,752.82) | 429,691.24 |
| Per Restatement |       |                     |        |            | (584,752.82) | 429,691.24 |
| Per Books       |       |                     |        |            | (584,752.82) | 425,397.42 |
| Difference      |       |                     |        |            | -            | 4,293.82   |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #21**

| Object Account  | NARUC | Account Description | Ledger | Date       | UPIS | A/D    |
|-----------------|-------|---------------------|--------|------------|------|--------|
| 3360            | 271   | CIAC - Hydrants     | UR     | 12/31/2008 | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 12/31/2009 | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 1/31/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 2/28/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 3/31/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 4/30/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 5/31/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 6/30/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 7/31/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 8/31/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 9/30/2010  | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 10/31/2010 | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 11/30/2010 | -    | -      |
| 3360            | 271   | CIAC - Hydrants     | UR     | 12/31/2010 | -    | -      |
| Per Restatement |       |                     |        |            | -    | -      |
| Per Books       |       |                     |        |            | -    | 0.44   |
| Difference      |       |                     |        |            | -    | (0.44) |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #24**

| A/D             | Asset # |                 |
|-----------------|---------|-----------------|
| 5,502.95        | 108251  | A/D thru Apr-13 |
| 955.65          | 108287  | A/D thru Apr-13 |
| 1,455.71        | 108289  | A/D thru Apr-13 |
| <b>7,914.31</b> |         |                 |

**Adjustment #24**

| Object Account | NARUC | Account Description | Ledger | Date | UPIS | A/D |
|----------------|-------|---------------------|--------|------|------|-----|
|----------------|-------|---------------------|--------|------|------|-----|

|      |     |                                     |    |            |                 |            |
|------|-----|-------------------------------------|----|------------|-----------------|------------|
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 12/31/2008 | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 12/31/2009 | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 1/31/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 2/28/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 3/31/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 4/30/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 5/31/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 6/30/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 7/31/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 8/31/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 9/30/2010  | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 10/31/2010 | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 11/30/2010 | -               | -          |
| 3430 | 271 | CIAC - Other Tangible Plant - Water | AA | 12/31/2010 | -               | -          |
|      |     |                                     |    |            | Per Restatement | -          |
|      |     |                                     |    |            | Per Books       | (0.23)     |
|      |     |                                     |    |            | Difference      | (7,914.54) |

To correct \$0.23 rounding on the original Commission ordered adjustment reclassification to CIAC - Water Tap and to correct associated A/D and depreciation expense.

**Adjustment #25**

| Object Account | NARUC | Account Description                 | Ledger | Date       | UPIS            | A/D    |
|----------------|-------|-------------------------------------|--------|------------|-----------------|--------|
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 12/31/2008 | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 12/31/2009 | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 1/31/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 2/28/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 3/31/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 4/30/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 5/31/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 6/30/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 7/31/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 8/31/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 9/30/2010  | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 10/31/2010 | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 11/30/2010 | -               | -      |
| 3430           | 271   | CIAC - Other Tangible Plant - Water | UR     | 12/31/2010 | -               | -      |
|                |       |                                     |        |            | Per Restatement | -      |
|                |       |                                     |        |            | Per Books       | 0.39   |
|                |       |                                     |        |            | Difference      | (0.39) |

To correct \$0.39 rounding on the original Commission ordered adjustment reclassification to zero out both CIAC - Other Tangible Plant - Water and CIAC - S&I - Wastewater General.

**Adjustment #22, #24**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS            | A/D          |
|----------------|-------|---------------------|--------|------------|-----------------|--------------|
| 3435           | 271   | CIAC - Water Tap    | AA     | 12/31/2008 | (249,408.60)    | 47,050.48    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 12/31/2009 | (250,729.60)    | 53,312.02    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 1/31/2010  | (252,550.55)    | 53,838.17    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 2/28/2010  | (252,550.55)    | 54,364.31    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 3/31/2010  | (252,984.93)    | 54,891.37    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 4/30/2010  | (252,984.93)    | 55,418.42    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 5/31/2010  | (253,430.13)    | 55,946.40    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 6/30/2010  | (253,430.13)    | 56,474.38    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 7/31/2010  | (254,335.13)    | 57,004.24    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 8/31/2010  | (258,760.13)    | 57,543.33    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 9/30/2010  | (258,760.13)    | 58,082.41    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 10/31/2010 | (258,839.63)    | 58,621.66    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 11/30/2010 | (258,839.63)    | 59,160.91    |
| 3435           | 271   | CIAC - Water Tap    | AA     | 12/31/2010 | (258,839.63)    | 59,700.16    |
|                |       |                     |        |            | Per Restatement | (258,839.63) |
|                |       |                     |        |            | Per Books       | (258,839.40) |
|                |       |                     |        |            | Difference      | (0.23)       |

To correct \$0.23 rounding on the original Commission ordered adjustment reclassification to CIAC - Water Tap and to correct associated A/A and amortization expense.

**Adjustment #22**

Remaining A/A Adjustment for CIAC - Water Tap

|                                    |        |          |
|------------------------------------|--------|----------|
| Total A/A Adjustment Through 2010: |        | 2,183.92 |
| Less: COA Depreciation             |        |          |
| Jan-05                             | (0.23) | 0.03     |

Remaining Balance: 2,183.89

**Adjustment #22**

| Object Account | NARUC | Account Description                      | Ledger | Date            | UPIS     | A/D   |
|----------------|-------|--|--------|-----------------|----------|-------|
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 12/31/2008      | (520.80) | 14.11 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 12/31/2009      | (520.80) | 27.13 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 1/31/2010       | (520.80) | 28.22 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 2/28/2010       | (520.80) | 29.30 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 3/31/2010       | (520.80) | 30.39 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 4/30/2010       | (520.80) | 31.47 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 5/31/2010       | (520.80) | 32.56 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 6/30/2010       | (520.80) | 33.64 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 7/31/2010       | (520.80) | 34.73 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 8/31/2010       | (520.80) | 35.81 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 9/30/2010       | (520.80) | 36.90 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 10/31/2010      | (520.80) | 37.98 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 11/30/2010      | (520.80) | 39.07 |
| 3445           | 271   | CIAC - Water Reservation of Capacity Fee | AA     | 12/31/2010      | (520.80) | 40.15 |
|                |       |  |        | Per Restatement | (520.80) | 40.15 |
|                |       |  |        | Per Books       | (520.80) | 31.81 |
|                |       |  |        | Difference      | -        | 8.34  |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #22**

| Object Account | NARUC | Account Description                 | Ledger | Date            | UPIS       | A/D    |
|----------------|-------|-------------------------------------|--------|-----------------|------------|--------|
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 12/31/2008      | (2,452.74) | 76.23  |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 12/31/2009      | (2,452.74) | 137.55 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 1/31/2010       | (2,452.74) | 142.66 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 2/28/2010       | (2,452.74) | 147.77 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 3/31/2010       | (2,452.74) | 152.88 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 4/30/2010       | (2,452.74) | 157.99 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 5/31/2010       | (2,452.74) | 163.10 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 6/30/2010       | (2,452.74) | 168.21 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 7/31/2010       | (2,452.74) | 173.32 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 8/31/2010       | (2,452.74) | 178.43 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 9/30/2010       | (2,452.74) | 183.54 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 10/31/2010      | (2,452.74) | 188.65 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 11/30/2010      | (2,452.74) | 193.76 |
| 3450           | 271   | CIAC - Water Plant Modification Fee | AA     | 12/31/2010      | (2,452.74) | 198.87 |
|                |       |                                     |        | Per Restatement | (2,452.74) | 198.87 |
|                |       |                                     |        | Per Books       | (2,452.74) | 158.80 |
|                |       |                                     |        | Difference      | -          | 40.07  |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #22**

| Object Account | NARUC | Account Description          | Ledger | Date       | UPIS       | A/D    |
|----------------|-------|------------------------------|--------|------------|------------|--------|
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 12/31/2008 | (4,290.30) | 143.03 |
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 12/31/2009 | (4,290.30) | 250.29 |
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 1/31/2010  | (4,290.30) | 259.23 |
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 2/28/2010  | (4,290.30) | 268.16 |
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 3/31/2010  | (4,290.30) | 277.10 |
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 4/30/2010  | (4,290.30) | 286.04 |
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 5/31/2010  | (4,290.30) | 294.98 |
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 6/30/2010  | (4,290.30) | 303.92 |
| 3455           | 271   | CIAC - Water Plant Meter Fee | AA     | 7/31/2010  | (4,290.30) | 312.85 |

|      |     |                              |    |            |                 |            |        |
|------|-----|------------------------------|----|------------|-----------------|------------|--------|
| 3455 | 271 | CIAC - Water Plant Meter Fee | AA | 8/31/2010  | (4,290.30)      | 321.79     |        |
| 3455 | 271 | CIAC - Water Plant Meter Fee | AA | 9/30/2010  | (4,290.30)      | 330.73     |        |
| 3455 | 271 | CIAC - Water Plant Meter Fee | AA | 10/31/2010 | (4,290.30)      | 339.67     |        |
| 3455 | 271 | CIAC - Water Plant Meter Fee | AA | 11/30/2010 | (4,290.30)      | 348.61     |        |
| 3455 | 271 | CIAC - Water Plant Meter Fee | AA | 12/31/2010 | (4,290.30)      | 357.55     |        |
|      |     |                              |    |            | Per Restatement | (4,290.30) | 357.55 |
|      |     |                              |    |            | Per Books       | (4,290.30) | 297.00 |
|      |     |                              |    |            | Difference      | -          | 60.55  |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #26**

| Object Account | NARUC | Account Description              | Ledger | Date       | UPIS            | A/D    |
|----------------|-------|----------------------------------|--------|------------|-----------------|--------|
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 12/31/2008 | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 12/31/2009 | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 1/31/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 2/28/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 3/31/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 4/30/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 5/31/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 6/30/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 7/31/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 8/31/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 9/30/2010  | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 10/31/2010 | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 11/30/2010 | -               | -      |
| 3480           | 271   | CIAC - Organization - Wastewater | UR     | 12/31/2010 | -               | -      |
|                |       |                                  |        |            | Per Restatement | -      |
|                |       |                                  |        |            | Per Books       | (0.12) |
|                |       |                                  |        |            | Difference      | 0.12   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #27**

| Object Account | NARUC | Account Description                             | Ledger | Date       | UPIS            | A/D            |
|----------------|-------|---|--------|------------|-----------------|----------------|
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 12/31/2008 | (1,680,726.86)  | 1,257,702.43   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 12/31/2009 | (1,680,726.86)  | 1,324,931.50   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 1/31/2010  | (1,680,726.86)  | 1,330,533.93   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 2/28/2010  | (1,680,726.86)  | 1,336,136.35   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 3/31/2010  | (1,680,726.86)  | 1,341,738.77   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 4/30/2010  | (1,680,726.86)  | 1,347,341.20   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 5/31/2010  | (1,680,726.86)  | 1,352,943.62   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 6/30/2010  | (1,680,726.86)  | 1,358,546.04   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 7/31/2010  | (1,680,726.86)  | 1,364,148.46   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 8/31/2010  | (1,680,726.86)  | 1,369,750.89   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 9/30/2010  | (1,680,726.86)  | 1,375,353.31   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 10/31/2010 | (1,680,726.86)  | 1,380,955.73   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 11/30/2010 | (1,680,726.86)  | 1,386,558.16   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | AA     | 12/31/2010 | (1,680,726.86)  | 1,392,160.58   |
|                |       |   |        |            | Per Restatement | (1,680,726.86) |
|                |       |   |        |            | Per Books       | (1,680,726.86) |
|                |       |   |        |            | Difference      | 1,588.05       |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #26**

| Object Account | NARUC | Account Description                             | Ledger | Date       | UPIS | A/D |
|----------------|-------|---|--------|------------|------|-----|
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | UR     | 12/31/2008 | -    | -   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | UR     | 12/31/2009 | -    | -   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | UR     | 1/31/2010  | -    | -   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | UR     | 2/28/2010  | -    | -   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | UR     | 3/31/2010  | -    | -   |
| 3500           | 271   | CIAC - Structures & Improvements - Lift Station | UR     | 4/30/2010  | -    | -   |

|                 |     |   |    |            |   |        |
|-----------------|-----|---|----|------------|---|--------|
| 3500            | 271 | CIAC - Structures & Improvements - Lift Station | UR | 5/31/2010  | - | -      |
| 3500            | 271 | CIAC - Structures & Improvements - Lift Station | UR | 6/30/2010  | - | -      |
| 3500            | 271 | CIAC - Structures & Improvements - Lift Station | UR | 7/31/2010  | - | -      |
| 3500            | 271 | CIAC - Structures & Improvements - Lift Station | UR | 8/31/2010  | - | -      |
| 3500            | 271 | CIAC - Structures & Improvements - Lift Station | UR | 9/30/2010  | - | -      |
| 3500            | 271 | CIAC - Structures & Improvements - Lift Station | UR | 10/31/2010 | - | -      |
| 3500            | 271 | CIAC - Structures & Improvements - Lift Station | UR | 11/30/2010 | - | -      |
| 3500            | 271 | CIAC - Structures & Improvements - Lift Station | UR | 12/31/2010 | - | -      |
| Per Restatement |     |   |    |            | - | -      |
| Per Books       |     |   |    |            | - | (0.22) |
| Difference      |     |   |    |            | - | 0.22   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #27, #28**

| Object Account  | NARUC | Account Description                                     | Ledger | Date       | UPIS           | A/D          |
|-----------------|-------|---|--------|------------|----------------|--------------|
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 12/31/2008 | (3,300,163.98) | 2,759,752.99 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 12/31/2009 | (3,300,163.98) | 2,862,883.11 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 1/31/2010  | (3,300,163.98) | 2,871,477.29 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 2/28/2010  | (3,300,163.98) | 2,880,071.47 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 3/31/2010  | (3,300,163.98) | 2,888,665.65 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 4/30/2010  | (3,300,163.98) | 2,897,259.82 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 5/31/2010  | (3,300,163.98) | 2,905,854.00 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 6/30/2010  | (3,300,163.98) | 2,914,448.18 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 7/31/2010  | (3,300,163.98) | 2,923,042.35 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 8/31/2010  | (3,300,163.98) | 2,931,636.53 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 9/30/2010  | (3,300,163.98) | 2,940,230.71 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 10/31/2010 | (3,300,163.98) | 2,948,824.88 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 11/30/2010 | (3,300,163.98) | 2,957,419.06 |
| 3505            | 271   | CIAC - Structures & Improvements - Wastewater Treatment | AA     | 12/31/2010 | (3,300,163.98) | 2,966,013.24 |
| Per Restatement |       |   |        |            | (3,300,163.98) | 2,966,013.24 |
| Per Books       |       |   |        |            | (3,300,164.00) | 2,759,753.00 |
| Difference      |       |   |        |            | 0.02           | 206,260.24   |

To correct \$0.02 rounding on the original Commission ordered adjustment reclassification to CIAC - Wastewater Tap and to correct associated A/A and amortization expense.

**Adjustment #27**

Remaining A/A Adjustment for CIAC - S&I - Wastewater Treatment

|                                    |            |
|------------------------------------|------------|
| Total A/A Adjustment Through 2010: | 206,260.24 |
| Less: COA Depreciation             |            |
| Jan-05                             | 0.02       |
|                                    | (0.00)     |

Remaining Balance: 206,260.24

**Adjustment #27**

| Asset # | Account # | A/D        |
|---------|-----------|------------|
| 101940  | 3520      | 11,704.74  |
| 101941  | 3520      | 188,920.74 |
| 101968  | 3520      | 85.98      |
| 101970  | 3520      | 715.34     |
|         |           | 201,426.80 |

Remove

**Adjustment #25**

| Object Account | NARUC | Account Description                                   | Ledger | Date       | UPIS | A/D |
|----------------|-------|---|--------|------------|------|-----|
| 3520           | 271   | CIAC - Structures & Improvements - Wastewater General | UR     | 12/31/2008 | -    | -   |
| 3520           | 271   | CIAC - Structures & Improvements - Wastewater General | UR     | 12/31/2009 | -    | -   |
| 3520           | 271   | CIAC - Structures & Improvements - Wastewater General | UR     | 1/31/2010  | -    | -   |
| 3520           | 271   | CIAC - Structures & Improvements - Wastewater General | UR     | 2/28/2010  | -    | -   |
| 3520           | 271   | CIAC - Structures & Improvements - Wastewater General | UR     | 3/31/2010  | -    | -   |
| 3520           | 271   | CIAC - Structures & Improvements - Wastewater General | UR     | 4/30/2010  | -    | -   |
| 3520           | 271   | CIAC - Structures & Improvements - Wastewater General | UR     | 5/31/2010  | -    | -   |
| 3520           | 271   | CIAC - Structures & Improvements - Wastewater General | UR     | 6/30/2010  | -    | -   |



|      |     |   |    |            |                 |        |
|------|-----|---|----|------------|-----------------|--------|
| 3520 | 271 | CIAC - Structures & Improvements - Wastewater General | UR | 7/31/2010  | -               | -      |
| 3520 | 271 | CIAC - Structures & Improvements - Wastewater General | UR | 8/31/2010  | -               | -      |
| 3520 | 271 | CIAC - Structures & Improvements - Wastewater General | UR | 9/30/2010  | -               | -      |
| 3520 | 271 | CIAC - Structures & Improvements - Wastewater General | UR | 10/31/2010 | -               | -      |
| 3520 | 271 | CIAC - Structures & Improvements - Wastewater General | UR | 11/30/2010 | -               | -      |
| 3520 | 271 | CIAC - Structures & Improvements - Wastewater General | UR | 12/31/2010 | -               | -      |
|      |     |   |    |            | Per Restatement | -      |
|      |     |   |    |            | Per Books       | (0.39) |
|      |     |   |    |            | Difference      | 0.39   |

To correct \$0.39 rounding on the original Commission ordered adjustment reclassification to zero out both CIAC - Other Tangible Plant - Water and CIAC - S&I - Wastewater General.

**Adjustment #27, #29**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS            | A/D         |
|----------------|-------|---------------------|--------|------------|-----------------|-------------|
| 3550           | 271   | CIAC - Force Mains  | AA     | 12/31/2008 | (63,243.46)     | 56,093.93   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 12/31/2009 | (63,243.46)     | 58,202.05   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 1/31/2010  | (63,243.46)     | 58,377.72   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 2/28/2010  | (63,243.46)     | 58,553.40   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 3/31/2010  | (63,243.46)     | 58,729.07   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 4/30/2010  | (63,243.46)     | 58,904.75   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 5/31/2010  | (63,243.46)     | 59,080.43   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 6/30/2010  | (63,243.46)     | 59,256.10   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 7/31/2010  | (63,243.46)     | 59,431.78   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 8/31/2010  | (63,243.46)     | 59,607.46   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 9/30/2010  | (63,243.46)     | 59,783.13   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 10/31/2010 | (63,243.46)     | 59,958.81   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 11/30/2010 | (90,353.88)     | 60,209.79   |
| 3550           | 271   | CIAC - Force Mains  | AA     | 12/31/2010 | (90,353.88)     | 60,460.77   |
|                |       |                     |        |            | Per Restatement | (90,353.88) |
|                |       |                     |        |            | Per Books       | (90,354.30) |
|                |       |                     |        |            | Difference      | 0.42        |

To correct \$0.42 rounding on the original Commission ordered adjustment reclassification to CIAC - Services to Customers and to correct associated A/A and amortization expense.

**Adjustment #27**

Remaining A/A Adjustment for CIAC - Force Mains

|                                    |            |
|------------------------------------|------------|
| Total A/A Adjustment Through 2010: | (7,750.18) |
| Less: COA Depreciation             |            |
| Jan-05                             | 0.42       |
|                                    | (0.07)     |

Remaining Balance: (7,750.11)

**Adjustment #26**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS            | A/D    |
|----------------|-------|---------------------|--------|------------|-----------------|--------|
| 3550           | 271   | CIAC - Force Mains  | UR     | 12/31/2008 | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 12/31/2009 | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 1/31/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 2/28/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 3/31/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 4/30/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 5/31/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 6/30/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 7/31/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 8/31/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 9/30/2010  | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 10/31/2010 | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 11/30/2010 | -               | -      |
| 3550           | 271   | CIAC - Force Mains  | UR     | 12/31/2010 | -               | -      |
|                |       |                     |        |            | Per Restatement | -      |
|                |       |                     |        |            | Per Books       | (0.30) |
|                |       |                     |        |            | Difference      | 0.30   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #27, #30**

| Object Account  | NARUC | Account Description  | Ledger | Date       | UPIS           | A/D          |
|-----------------|-------|----------------------|--------|------------|----------------|--------------|
| 3555            | 271   | CIAC - Gravity Mains | AA     | 12/31/2008 | (5,772,508.07) | 4,412,559.52 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 12/31/2009 | (5,772,508.07) | 4,540,837.48 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 1/31/2010  | (5,772,508.07) | 4,551,527.31 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 2/28/2010  | (5,772,508.07) | 4,562,217.14 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 3/31/2010  | (5,772,508.07) | 4,572,906.97 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 4/30/2010  | (5,772,508.07) | 4,583,596.80 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 5/31/2010  | (5,772,508.07) | 4,594,286.63 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 6/30/2010  | (5,772,508.07) | 4,604,976.46 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 7/31/2010  | (5,772,508.07) | 4,615,666.29 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 8/31/2010  | (5,772,508.07) | 4,626,356.12 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 9/30/2010  | (5,772,508.07) | 4,637,045.94 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 10/31/2010 | (5,772,508.07) | 4,647,735.77 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 11/30/2010 | (5,772,508.07) | 4,658,425.60 |
| 3555            | 271   | CIAC - Gravity Mains | AA     | 12/31/2010 | (5,772,508.07) | 4,669,115.43 |
| Per Restatement |       |                      |        |            | (5,772,508.07) | 4,669,115.43 |
| Per Books       |       |                      |        |            | (5,772,507.93) | 4,681,259.27 |
| Difference      |       |                      |        |            | (0.14)         | (12,143.84)  |

To correct \$0.14 rounding on the original Commission ordered adjustment reclassification to CIAC - Manholes and to correct associated A/A and amortization expense.

**Adjustment #27**

Remaining A/A Adjustment for CIAC - Force Mains

Total A/A Adjustment Through 2010: (12,143.84)

Less: COA Depreciation

Jan-05 (0.14) 0.02

Remaining Balance:

(12,143.85)

**Adjustment #26**

| Object Account  | NARUC | Account Description  | Ledger | Date       | UPIS | A/D    |
|-----------------|-------|----------------------|--------|------------|------|--------|
| 3555            | 271   | CIAC - Gravity Mains | UR     | 12/31/2008 | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 12/31/2009 | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 1/31/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 2/28/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 3/31/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 4/30/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 5/31/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 6/30/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 7/31/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 8/31/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 9/30/2010  | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 10/31/2010 | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 11/30/2010 | -    | -      |
| 3555            | 271   | CIAC - Gravity Mains | UR     | 12/31/2010 | -    | -      |
| Per Restatement |       |                      |        |            | -    | -      |
| Per Books       |       |                      |        |            | -    | (0.47) |
| Difference      |       |                      |        |            | -    | 0.47   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #27, #30**

| Object Account | NARUC | Account Description | Ledger | Date       | UPIS         | A/D       |
|----------------|-------|---------------------|--------|------------|--------------|-----------|
| 3557           | 271   | CIAC - Manholes     | AA     | 12/31/2008 | (171,702.86) | 41,417.67 |
| 3557           | 271   | CIAC - Manholes     | AA     | 12/31/2009 | (171,702.86) | 47,141.10 |
| 3557           | 271   | CIAC - Manholes     | AA     | 1/31/2010  | (171,702.86) | 47,618.05 |
| 3557           | 271   | CIAC - Manholes     | AA     | 2/28/2010  | (171,702.86) | 48,095.00 |
| 3557           | 271   | CIAC - Manholes     | AA     | 3/31/2010  | (171,702.86) | 48,571.96 |
| 3557           | 271   | CIAC - Manholes     | AA     | 4/30/2010  | (171,702.86) | 49,048.91 |
| 3557           | 271   | CIAC - Manholes     | AA     | 5/31/2010  | (171,702.86) | 49,525.86 |
| 3557           | 271   | CIAC - Manholes     | AA     | 6/30/2010  | (171,702.86) | 50,002.81 |

|      |     |                 |    |            |                 |              |           |
|------|-----|-----------------|----|------------|-----------------|--------------|-----------|
| 3557 | 271 | CIAC - Manholes | AA | 7/31/2010  | (171,702.86)    | 50,479.77    |           |
| 3557 | 271 | CIAC - Manholes | AA | 8/31/2010  | (171,702.86)    | 50,956.72    |           |
| 3557 | 271 | CIAC - Manholes | AA | 9/30/2010  | (171,702.86)    | 51,433.67    |           |
| 3557 | 271 | CIAC - Manholes | AA | 10/31/2010 | (171,702.86)    | 51,910.62    |           |
| 3557 | 271 | CIAC - Manholes | AA | 11/30/2010 | (178,351.38)    | 52,406.04    |           |
| 3557 | 271 | CIAC - Manholes | AA | 12/31/2010 | (178,351.38)    | 52,901.46    |           |
|      |     |                 |    |            | Per Restatement | (178,351.38) | 52,901.46 |
|      |     |                 |    |            | Per Books       | (178,351.52) | 41,418.00 |
|      |     |                 |    |            | Difference      | 0.14         | 11,483.46 |

To correct \$0.14 rounding on the original Commission ordered adjustment reclassification to CIAC - Manholes and to correct associated A/A and amortization expense.

**Adjustment #27**

Remaining A/A Adjustment for CIAC - Manholes

|                                    |      |           |
|------------------------------------|------|-----------|
| Total A/A Adjustment Through 2010: |      | 11,483.46 |
| Less: COA Depreciation             |      |           |
| Jan-05                             | 0.14 | (0.02)    |

Remaining Balance: 11,483.49

**Adjustment #27, #29**

| Object Account | NARUC | Account Description          | Ledger | Date       | UPIS            | A/D          |           |
|----------------|-------|------------------------------|--------|------------|-----------------|--------------|-----------|
| 3565           | 271   | CIAC - Services to Customers | AA     | 12/31/2008 | (113,737.42)    | 73,721.85    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 12/31/2009 | (113,737.42)    | 76,714.94    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 1/31/2010  | (113,737.42)    | 76,964.36    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 2/28/2010  | (113,737.42)    | 77,213.79    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 3/31/2010  | (113,737.42)    | 77,463.21    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 4/30/2010  | (113,737.42)    | 77,712.64    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 5/31/2010  | (113,737.42)    | 77,962.06    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 6/30/2010  | (113,737.42)    | 78,211.49    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 7/31/2010  | (113,737.42)    | 78,460.91    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 8/31/2010  | (113,737.42)    | 78,710.33    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 9/30/2010  | (113,737.42)    | 78,959.76    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 10/31/2010 | (113,737.42)    | 79,209.18    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 11/30/2010 | (126,354.69)    | 79,486.28    |           |
| 3565           | 271   | CIAC - Services to Customers | AA     | 12/31/2010 | (126,354.69)    | 79,763.37    |           |
|                |       |                              |        |            | Per Restatement | (126,354.69) | 79,763.37 |
|                |       |                              |        |            | Per Books       | (126,354.27) | 73,753.54 |
|                |       |                              |        |            | Difference      | (0.42)       | 6,009.83  |

To correct \$0.42 rounding on the original Commission ordered adjustment reclassification from CIAC - Force Mains and to correct associated A/A and amortization expense.

**Adjustment #27**

Remaining A/A Adjustment for CIAC - Services to Customers

|                                    |        |          |
|------------------------------------|--------|----------|
| Total A/A Adjustment Through 2010: |        | 6,009.83 |
| Less: COA Depreciation             |        |          |
| Jan-06                             | (0.42) | 0.06     |

Remaining Balance: 6,009.77

**Adjustment #23**

| Object Account  | Balance as of May 31, 2013   |
|---|--|
| 3605 CIAC - Treatment & Disposal - Wastewater Treatment       | (513,949.83)   |
| 4155 A/A - CIAC - Treatment & Disposal - Wastewater Treatment | 640,764.13   |
|   | <span style="border: 1px solid black; padding: 2px;">(126,814.30)</span> |

amount to credit A/A - CIAC - Treatment & Disposal - Wastewater Treatment in order to reflect fully depreciated asset.

**Adjustment #26**

| Object Account  | NARUC | Account Description                                | Ledger | Date       | UPIS | A/D    |
|-----------------|-------|--|--------|------------|------|--------|
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 12/31/2008 | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 12/31/2009 | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 1/31/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 2/28/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 3/31/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 4/30/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 5/31/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 6/30/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 7/31/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 8/31/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 9/30/2010  | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 10/31/2010 | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 11/30/2010 | -    | -      |
| 3605            | 271   | CIAC - Treatment & Disposal - Wastewater Treatment | UR     | 12/31/2010 | -    | -      |
| Per Restatement |       |  |        |            | -    | -      |
| Per Books       |       |  |        |            | -    | (0.44) |
| Difference      |       |  |        |            | -    | 0.44   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #23**

| Object Account                  | Balance as of May 31, 2013  |
|---------------------------------|---|
| 3625 CIAC - Outfall Lines       | (507,092.44)  |
| 4175 A/A - CIAC - Outfall Lines | 513,076.94  |
|                                 | (5,984.50) amount to credit A/A - CIAC - Outfall Lines in order to reflect fully depreciated asset. |

**Adjustment #26**

| Object Account  | NARUC | Account Description  | Ledger | Date       | UPIS | A/D    |
|-----------------|-------|----------------------|--------|------------|------|--------|
| 3625            | 271   | CIAC - Outfall Lines | UR     | 12/31/2008 | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 12/31/2009 | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 1/31/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 2/28/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 3/31/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 4/30/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 5/31/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 6/30/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 7/31/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 8/31/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 9/30/2010  | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 10/31/2010 | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 11/30/2010 | -    | -      |
| 3625            | 271   | CIAC - Outfall Lines | UR     | 12/31/2010 | -    | -      |
| Per Restatement |       |                      |        |            | -    | -      |
| Per Books       |       |                      |        |            | -    | (0.02) |
| Difference      |       |                      |        |            | -    | 0.02   |

\*To correct A/A and depreciation expense on the UR ledger.

**Adjustment #27, #28**

| Object Account | NARUC | Account Description   | Ledger | Date       | UPIS         | A/D       |
|----------------|-------|-----------------------|--------|------------|--------------|-----------|
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 12/31/2008 | (111,502.87) | 24,324.02 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 12/31/2009 | (111,502.87) | 27,111.59 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 1/31/2010  | (111,502.87) | 27,343.89 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 2/28/2010  | (111,502.87) | 27,576.19 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 3/31/2010  | (111,502.87) | 27,808.48 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 4/30/2010  | (111,502.87) | 28,040.78 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 5/31/2010  | (111,502.87) | 28,273.08 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 6/30/2010  | (111,502.87) | 28,505.38 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 7/31/2010  | (111,502.87) | 28,737.68 |
| 3705           | 271   | CIAC - Wastewater Tap | AA     | 8/31/2010  | (111,502.87) | 28,969.97 |

|      |     |                       |    |            |                 |             |           |
|------|-----|-----------------------|----|------------|-----------------|-------------|-----------|
| 3705 | 271 | CIAC - Wastewater Tap | AA | 9/30/2010  | (11,502.87)     | 29,202.27   |           |
| 3705 | 271 | CIAC - Wastewater Tap | AA | 10/31/2010 | (11,502.87)     | 29,434.57   |           |
| 3705 | 271 | CIAC - Wastewater Tap | AA | 11/30/2010 | (11,502.87)     | 29,666.87   |           |
| 3705 | 271 | CIAC - Wastewater Tap | AA | 12/31/2010 | (11,502.87)     | 29,899.16   |           |
|      |     |                       |    |            | Per Restatement | (11,502.87) | 29,899.16 |
|      |     |                       |    |            | Per Books       | (11,502.85) | 28,989.87 |
|      |     |                       |    |            | Difference      | (0.02)      | 909.29    |

To correct S0.02 rounding on the original Commission ordered adjustment reclassification from CIAC - S&I - Wastewater Treatment and to correct associated A/A and amortization expense.

**Adjustment #27**

|  |        |  |        |
|--|--------|--|--------|
| Remaining A/A Adjustment for CIAC - S&I - Wastewater Tap |        |  | 909.29 |
| Total A/A Adjustment Through 2010:                       |        |  | 909.29 |
| Less: COA Depreciation                                   |        |  |        |
| Jan-05   | (0.02) |  | 0.00   |
| Remaining Balance:                                       |        |  | 909.29 |

**Adjustment #27**

| Object Account | NARUC | Account Description                           | Ledger | Date       | UPIS            | A/D         |         |
|----------------|-------|---|--------|------------|-----------------|-------------|---------|
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 12/31/2008 | (11,295.83)     | 88.81       |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 12/31/2009 | (11,784.83)     | 377.32      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 1/31/2010  | (11,784.83)     | 401.87      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 2/28/2010  | (11,784.83)     | 426.42      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 3/31/2010  | (11,784.83)     | 450.97      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 4/30/2010  | (14,122.61)     | 480.40      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 5/31/2010  | (14,122.61)     | 509.82      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 6/30/2010  | (14,122.61)     | 539.24      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 7/31/2010  | (14,122.61)     | 568.66      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 8/31/2010  | (14,122.61)     | 598.08      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 9/30/2010  | (22,037.96)     | 644.00      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 10/31/2010 | (22,037.96)     | 689.91      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 11/30/2010 | (22,037.96)     | 735.82      |         |
| 3715           | 271   | CIAC - Wastewater Reservation of Capacity Fee | AA     | 12/31/2010 | (22,037.96)     | 781.73      |         |
|                |       |   |        |            | Per Restatement | (22,037.96) | 781.73  |
|                |       |   |        |            | Per Books       | (22,037.96) | 805.43  |
|                |       |   |        |            | Difference      | -           | (23.70) |

\*To correct A/A and depreciation expense on the AA ledger.

**Adjustment #27, #31**

| Object Account | NARUC | Account Description                      | Ledger | Date       | UPIS            | A/D         |        |
|----------------|-------|--|--------|------------|-----------------|-------------|--------|
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 12/31/2008 | (10,668.50)     | 320.37      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 12/31/2009 | (10,668.50)     | 587.08      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 1/31/2010  | (10,668.50)     | 609.31      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 2/28/2010  | (10,668.50)     | 631.53      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 3/31/2010  | (10,668.50)     | 653.76      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 4/30/2010  | (10,668.50)     | 675.99      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 5/31/2010  | (10,668.50)     | 698.21      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 6/30/2010  | (10,668.50)     | 720.44      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 7/31/2010  | (10,668.50)     | 742.66      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 8/31/2010  | (10,668.50)     | 764.89      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 9/30/2010  | (10,668.50)     | 787.12      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 10/31/2010 | (10,668.50)     | 809.34      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 11/30/2010 | (10,668.50)     | 831.57      |        |
| 3720           | 271   | CIAC - Wastewater Plant Modification Fee | AA     | 12/31/2010 | (10,668.50)     | 853.80      |        |
|                |       |  |        |            | Per Restatement | (10,668.50) | 853.80 |
|                |       |  |        |            | Per Books       | 10,668.50   | 235.28 |
|                |       |  |        |            | Difference      | (21,337.00) | 618.52 |

\*To correct an entry that was inputted backwards and to correct A/A and depreciation expense on the AA ledger.

**Adjustment #27**

Remaining A/A Adjustment for CIAC - S&I - Wastewater Plant Modification Fee

|                                    |             |        |
|------------------------------------|-------------|--------|
| Total A/A Adjustment Through 2010: |             | 618.52 |
| Less: COA Depreciation             |             |        |
| Dec-10                             | (21,337.00) | 44.45  |

Remaining Balance: 574.06

**Adjustment #27**

| <u>Object Account</u> | <u>NARUC</u> | <u>Account Description</u> | <u>Ledger</u> | <u>Date</u>     | <u>UPIS</u>  | <u>A/D</u> |
|-----------------------|--------------|----------------------------|---------------|-----------------|--------------|------------|
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 12/31/2008      | (290,491.00) | 10,891.64  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 12/31/2009      | (290,491.00) | 18,153.92  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 1/31/2010       | (290,491.00) | 18,759.10  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 2/28/2010       | (290,491.00) | 19,364.29  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 3/31/2010       | (290,491.00) | 19,969.48  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 4/30/2010       | (290,491.00) | 20,574.67  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 5/31/2010       | (290,491.00) | 21,179.86  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 6/30/2010       | (290,491.00) | 21,785.05  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 7/31/2010       | (290,491.00) | 22,390.24  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 8/31/2010       | (290,491.00) | 22,995.43  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 9/30/2010       | (290,491.00) | 23,600.62  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 10/31/2010      | (290,491.00) | 24,205.81  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 11/30/2010      | (290,491.00) | 24,811.00  |
| 3750                  | 271          | CIAC - Reuse Services      | AA            | 12/31/2010      | (290,491.00) | 25,416.19  |
|                       |              |                            |               | Per Restatement | (290,491.00) | 25,416.19  |
|                       |              |                            |               | Per Books       | (290,491.00) | 25,415.84  |
|                       |              |                            |               | Difference      | -            | 0.35       |

**\*To correct A/A and depreciation expense on the AA ledger.**

Utilities Inc  
Depreciation Expense Report

| Asset Number | Description                    | LT | Business Unit | Asset Cost Object | Cost         | Accum Depr Acct OBJ | Accumulated Depreciation | Year to Date | Depreciation Expense Quarter to Date | Depr Expense Object | Current    | Net Book Value | Start Depr | D M | D I | M C | As of Date | Life | Life Date |
|--------------|--------------------------------|----|---------------|-------------------|--------------|---------------------|--------------------------|--------------|--------------------------------------|---------------------|------------|----------------|------------|-----|-----|-----|------------|------|-----------|
| 108265       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1020              |              | 1835                | (20.00)                  | (20.00)      |                                      | 6445                |            | (20.00)        |            |     |     |     |            |      |           |
| 108266       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1025              | 146,392.16   | 1840                | (41,496.78)              | 104,895.38   | (914.94)                             | 6450                | (304.98)   | 104,895.38     | 2/11/2000  | SL  |     | P   |            |      | 480       |
| 108267       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1030              | 19,340.00    |                     |                          | 19,340.00    |                                      |                     |            | 19,340.00      | 12/31/2006 | 0   | I   |     |            |      |           |
| 108268       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1035              | 70,027.44    |                     |                          | 70,027.44    |                                      |                     |            | 70,027.44      | 12/31/2006 | 0   | I   |     |            |      |           |
| 108269       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1045              |              |                     |                          | -            |                                      |                     |            |                |            |     |     |     |            |      |           |
| 160872       | 101*MISC.JE.A*07*04            | AA | 255100        | 1045              | 330.50       |                     |                          | 330.50       |                                      |                     |            | 330.50         | 7/23/2007  | 0   | I   |     |            |      |           |
| 160873       | 101*MISC.JE.A*07*04            | AA | 255100        | 1045              | 62.75        |                     |                          | 62.75        |                                      |                     |            | 62.75          | 7/23/2007  | 0   | I   |     |            |      |           |
| 95149        | STRUCT & IMPRV SRC SUPPLY      | AA | 255100        | 1050              | 34,219.21    | 1845                | (2,107.52)               | 32,111.69    | (268.05)                             | 6455                | (89.35)    | 32,111.69      | 7/1/2008   | SL  |     | P   |            |      | 383       |
| 108270       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1050              | 34,727.74    | 1845                | (12,861.04)              | 21,866.70    | (272.01)                             | 6455                | (90.67)    | 21,866.70      | 5/5/1999   | SL  |     | P   |            |      | 383       |
| 108271       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1050              | 130,219.67   | 1845                | (19,220.63)              | 110,999.04   | (1,020.00)                           | 6455                | (340.00)   | 110,999.04     | 11/18/2005 | SL  |     | P   |            |      | 383       |
| 160874       | 101*AP.INVD*09*66              | AA | 255100        | 1050              | (2,392.00)   | 1845                | 418.80                   | (1,973.20)   | 18.75                                | 6455                | 6.25       | (1,973.20)     | 9/25/2007  | SL  |     | P   |            |      | 383       |
| 160875       | 101*AP.INVD*09*66              | AA | 255100        | 1050              | 3,190.00     | 1845                | (558.20)                 | 2,631.80     | (24.99)                              | 6455                | (8.33)     | 2,631.80       | 9/25/2007  | SL  |     | P   |            |      | 383       |
| 1001049      | FITTINGS/INVTY REPLACEMENT DES | AA | 255100        | 1050              | 2,870.80     | 1845                | (442.50)                 | 2,428.30     | (22.50)                              | 6455                | (7.50)     | 2,428.30       | 4/29/2008  | SL  |     | P   |            |      | 383       |
| 1001061      | RSDS REEOF & FACIA             | AA | 255100        | 1050              | 2,560.00     | 1845                | (394.12)                 | 2,165.88     | (20.04)                              | 6455                | (6.68)     | 2,165.88       | 4/24/2008  | SL  |     | P   |            |      | 383       |
| 1001062      | BLOWER ROOM DOORS              | AA | 255100        | 1050              | 1,098.00     | 1845                | (169.33)                 | 928.67       | (8.61)                               | 6455                | (2.87)     | 928.67         | 4/24/2008  | SL  |     | P   |            |      | 383       |
| 1001257      | NEW WALL ELECTRICAL INSTALL    | AA | 255100        | 1050              | 250.00       | 1845                | (38.35)                  | 211.65       | (1.95)                               | 6455                | (0.65)     | 211.65         | 4/30/2008  | SL  |     | P   |            |      | 383       |
| 1001924      | BADGER METER, INC              | AA | 255100        | 1050              | 7,363.83     | 1845                | (1,094.10)               | 6,269.73     | (57.69)                              | 6455                | (19.23)    | 6,269.73       | 6/4/2008   | SL  |     | P   |            |      | 383       |
| 1001926      | BADGER METER, INC              | AA | 255100        | 1050              | 4,484.50     | 1845                | (666.22)                 | 3,818.28     | (35.13)                              | 6455                | (11.71)    | 3,818.28       | 6/4/2008   | SL  |     | P   |            |      | 383       |
| 1002134      | INVENTORY PARTS                | AA | 255100        | 1050              | 739.68       | 1845                | (111.94)                 | 627.74       | (5.79)                               | 6455                | (1.93)     | 627.74         | 6/17/2008  | SL  |     | P   |            |      | 383       |
| 1002552      | BADGER METER, INC              | AA | 255100        | 1050              | 4,302.81     | 1845                | (640.28)                 | 3,662.53     | (33.69)                              | 6455                | (11.23)    | 3,662.53       | 7/7/2008   | SL  |     | P   |            |      | 383       |
| 2001388      | SUNSHINE BUILDING AND          | AA | 255100        | 1050              | 4,416.40     | 1845                | (737.92)                 | 3,678.48     | (34.59)                              | 6455                | (11.53)    | 3,678.48       | 12/19/2007 | SL  |     | P   |            |      | 383       |
| 92244        | WATER BLDG & GRNDS             | AA | 255100        | 1055              | 61,793.92    | 1850                | (5,807.97)               | 55,985.95    | (484.02)                             | 6460                | (161.34)   | 55,985.95      | 12/1/2007  | SL  |     | P   |            |      | 383       |
| 108272       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1055              | 2,562,678.72 | 1850                | (413,803.92)             | 2,148,874.80 | (20,073.21)                          | 6460                | (6,691.07) | 2,148,874.80   | 3/23/1989  | SL  |     | P   |            |      | 383       |
| 160876       | 101*AP.INVD*11*71              | AA | 255100        | 1055              | (3,633.90)   | 1850                | 615.60                   | (3,011.40)   | 28.41                                | 6460                | 9.47       | (3,011.40)     | 11/28/2007 | SL  |     | P   |            |      | 383       |
| 160877       | 101*AP.INVD*11*71              | AA | 255100        | 1055              | (3,300.00)   | 1850                | 560.34                   | (2,739.66)   | 25.86                                | 6460                | 8.62       | (2,739.66)     | 11/28/2007 | SL  |     | P   |            |      | 383       |
| 160878       | 101*AP.INVD*09*66              | AA | 255100        | 1055              | (1,860.00)   | 1850                | 350.09                   | (1,509.91)   | 14.58                                | 6460                | 4.86       | (1,509.91)     | 4/28/2007  | SL  |     | P   |            |      | 383       |
| 160879       | 101*AP.INVD*09*68              | AA | 255100        | 1055              | (1,798.00)   | 1850                | 314.30                   | (1,483.70)   | 14.07                                | 6460                | 4.69       | (1,483.70)     | 9/25/2007  | SL  |     | P   |            |      | 383       |
| 160880       | 101*AP.INVD*11*73              | AA | 255100        | 1055              | (1,282.00)   | 1850                | 217.76                   | (1,064.24)   | 10.05                                | 6460                | 3.35       | (1,064.24)     | 10/28/2007 | SL  |     | P   |            |      | 383       |
| 160881       | 101*CAPTIME*10*01              | AA | 255100        | 1055              | 2,032.52     | 1850                | (35.00)                  | 1,997.52     | (1.59)                               | 6460                | (0.53)     | 1,997.52       | 10/28/2007 | SL  |     | P   |            |      | 383       |
| 160882       | 101*AP.INVD*09*70              | AA | 255100        | 1055              | 900.00       | 1850                | (105.19)                 | 794.81       | (4.71)                               | 6460                | (1.57)     | 794.81         | 9/25/2007  | SL  |     | P   |            |      | 383       |
| 160883       | 101*AP.INVD*04*69              | AA | 255100        | 1055              | 788.00       | 1850                | (148.41)                 | 639.59       | (6.18)                               | 6460                | (2.06)     | 639.59         | 4/28/2007  | SL  |     | P   |            |      | 383       |
| 160884       | 101*CAPTIME*06*06              | AA | 255100        | 1055              | 843.75       | 1850                | (154.10)                 | 689.65       | (6.60)                               | 6460                | (2.20)     | 689.65         | 6/28/2007  | SL  |     | P   |            |      | 383       |
| 160885       | 101*AP.INVD*02*72              | AA | 255100        | 1055              | 1,450.00     | 1850                | (280.34)                 | 1,169.66     | (11.37)                              | 6460                | (3.79)     | 1,169.66       | 2/28/2007  | SL  |     | P   |            |      | 383       |
| 160886       | 101*AP.INVD*11*73              | AA | 255100        | 1055              | 1,710.00     | 1850                | (289.93)                 | 1,420.07     | (13.38)                              | 6460                | (4.46)     | 1,420.07       | 11/28/2007 | SL  |     | P   |            |      | 383       |
| 160887       | 101*AP.INVD*09*68              | AA | 255100        | 1055              | 2,398.00     | 1850                | (419.49)                 | 1,978.51     | (18.78)                              | 6460                | (6.28)     | 1,978.51       | 9/25/2007  | SL  |     | P   |            |      | 383       |
| 160888       | 101*AP.INVD*04*66              | AA | 255100        | 1055              | 2,480.00     | 1850                | (466.78)                 | 2,013.22     | (19.44)                              | 6460                | (6.48)     | 2,013.22       | 4/28/2007  | SL  |     | P   |            |      | 383       |
| 160889       | 101*CAPTIME*03*04              | AA | 255100        | 1055              | 2,500.00     | 1850                | (477.06)                 | 2,022.94     | (19.59)                              | 6460                | (6.53)     | 2,022.94       | 3/28/2007  | SL  |     | P   |            |      | 383       |
| 160890       | 101*CAPTIME*11*01              | AA | 255100        | 1055              | 2,883.20     | 1850                | (489.49)                 | 2,393.71     | (22.59)                              | 6460                | (7.53)     | 2,393.71       | 11/28/2007 | SL  |     | P   |            |      | 383       |
| 160891       | 101*AP.INVD*11*71              | AA | 255100        | 1055              | 4,400.00     | 1850                | (746.91)                 | 3,653.09     | (34.47)                              | 6460                | (11.49)    | 3,653.09       | 11/28/2007 | SL  |     | P   |            |      | 383       |
| 160892       | 101*AP.INVD*11*74              | AA | 255100        | 1055              | 4,836.00     | 1850                | (821.01)                 | 4,014.99     | (37.89)                              | 6460                | (12.63)    | 4,014.99       | 11/28/2007 | SL  |     | P   |            |      | 383       |
| 2003272      | SKIDAWAY L.S. REHABILITATION   | AA | 255100        | 1055              | 10,567.84    | 1850                | (2,015.76)               | 8,552.08     | (82.77)                              | 6460                | (27.59)    | 8,552.08       | 3/27/2007  | SL  |     | P   |            |      | 383       |
| 1002135      | REPAIR ASPHALT                 | AA | 255100        | 1065              | 907.92       | 1860                | (137.46)                 | 770.46       | (7.11)                               | 6470                | (2.37)     | 770.46         | 6/17/2008  | SL  |     | P   |            |      | 383       |
| 1003587      | WEKIVA SPRINGS RD UTILITY RELO | AA | 255100        | 1065              |              | 1860                | (122,579.94)             | (122,579.94) |                                      | 6470                |            | (122,579.94)   |            |     |     |     |            |      |           |
| 1003590      | SANLANDO CRA DIGITAL ALARM UPG | AA | 255100        | 1065              |              | 1860                | (734.44)                 | (734.44)     |                                      | 6470                |            | (734.44)       |            |     |     |     |            |      |           |
| 1003597      | WEKIVA WTP BUILDING LOUVER REP | AA | 255100        | 1065              | 5,913.16     | 1860                | (1,003.63)               | 4,909.53     | (222.13)                             | 6470                | (15.44)    | 4,909.53       | 11/30/2007 | SL  |     | P   |            |      | 383       |
| 1003598      | WEKIVA WWTDF DEBRIS REMOVAL    | AA | 255100        | 1065              |              | 1860                | (705.90)                 | (705.90)     |                                      | 6470                |            | (705.90)       |            |     |     |     |            |      |           |
| 1003606      | DES PINAR WTP HSP #1 VFD REPLA | AA | 255100        | 1065              | 7,922.43     | 1860                | (1,324.23)               | 6,598.20     | (221.19)                             | 6470                | (20.68)    | 6,598.20       | 12/31/2007 | SL  |     | P   |            |      | 383       |
| 1006499      | FENCE AT WTP DesPinar          | AA | 255100        | 1065              | 6,800.00     | 1860                | (35.50)                  | 6,764.50     | (35.50)                              | 6470                | (17.75)    | 6,764.50       | 2/18/2013  | SL  |     | P   |            |      | 383       |
| 2003273      | WEKIVA WTP HSP #3 CHECK VALVE  | AA | 255100        | 1065              |              | 1860                | (1,186.65)               | (1,186.65)   |                                      | 6470                |            | (1,186.65)     |            |     |     |     |            |      |           |
| 2003298      | MARKHAM WOODS RD. OUTFALL RELO | AA | 255100        | 1065              |              | 1860                | (1,384.38)               | (1,384.38)   |                                      | 6470                |            | (1,384.38)     |            |     |     |     |            |      |           |
| 2003449      | HUTCHINSON ISLAND GENERATOR DI | AA | 255100        | 1065              |              | 1860                | (6,083.25)               | (6,083.25)   |                                      | 6470                |            | (6,083.25)     |            |     |     |     |            |      |           |
| 40112        | WEKIVA WELL #7                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |      |           |
| 40113        | WEKIVA WELL #8                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |      |           |
| 40114        | WEKIVA WELL #5                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |      |           |
| 40115        | WEKIVA WELL #6                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |      |           |
| 40116        | WEKIVA WELL #9                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |      |           |
| 40419        | KNOLLWOOD WELL #3              | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |      |           |
| 40421        | KNOLLWOOD WELL #4              | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |      |           |
| 40423        | DES PINER WELL #1              | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |      |           |
| 40425        | DES PINER WELL #1              | AA | 255100        | 1080              | 169.60       | 1875                | (25.85)                  | 143.75       | (1.41)                               | 6485                | (0.47)     | 143.75         | 11/29/2007 | SL  |     | P   |            |      | 360       |
| 40427        | DES PINER WELL #1A             | AA | 255100        | 1080              | 440.96       | 1875                | (67.10)                  | 373.86       | (3.66)                               | 6485                | (1.22)     | 373.86         | 11/29/2007 |     |     |     |            |      |           |

|         |                             |    |        |      |              |      |                |              |             |      |             |              |            |    |   |     |
|---------|-----------------------------|----|--------|------|--------------|------|----------------|--------------|-------------|------|-------------|--------------|------------|----|---|-----|
| 91576   | WTR CHEM STORAGE,TANKS,TAPS | AA | 255100 | 1120 | 13,088.23    | 1915 | (1,076.65)     | 12,011.58    | (88.44)     | 6525 | (29.48)     | 12,011.58    | 12/1/2007  | SL | P | 444 |
| 108276  | WATER PLANT-CONVERTED ASSET | AA | 255100 | 1120 | 1,042,005.01 | 1915 | (792,677.02)   | 249,327.99   | (7,040.58)  | 6525 | (2,346.86)  | 249,327.99   | 12/6/1985  | SL | P | 444 |
| 160911  | 101*AP.INVD*09*68           | AA | 255100 | 1120 | (2,696.00)   | 1915 | 406.76         | (2,289.24)   | 18.21       | 6525 | 6.07        | (2,289.24)   | 9/25/2007  | SL | P | 444 |
| 160912  | 101*AP.INVD*09*68           | AA | 255100 | 1120 | (1,796.00)   | 1915 | 271.37         | (1,524.63)   | 12.15       | 6525 | 4.05        | (1,524.63)   | 9/25/2007  | SL | P | 444 |
| 160913  | 101*AP.INVD*06*72           | AA | 255100 | 1120 | 10.69        | 1915 | (1.43)         | 9.26         | (0.06)      | 6525 | (0.02)      | 9.26         | 6/28/2007  | SL | P | 444 |
| 160914  | 101*AP.INVD*08*81           | AA | 255100 | 1120 | 49.22        | 1915 | (7.49)         | 41.73        | (0.33)      | 6525 | (0.11)      | 41.73        | 8/23/2007  | SL | P | 444 |
| 160915  | 101*AP.INVD*04*68           | AA | 255100 | 1120 | 84.71        | 1915 | (13.69)        | 71.02        | (0.57)      | 6525 | (0.19)      | 71.02        | 4/28/2007  | SL | P | 444 |
| 160916  | 101*AP.INVD*02*71           | AA | 255100 | 1120 | 186.18       | 1915 | (31.06)        | 155.12       | (1.26)      | 6525 | (0.42)      | 155.12       | 2/28/2007  | SL | P | 444 |
| 160917  | 101*AP.INVD*04*66           | AA | 255100 | 1120 | 319.37       | 1915 | (51.86)        | 267.51       | (2.16)      | 6525 | (0.72)      | 267.51       | 4/28/2007  | SL | P | 444 |
| 160918  | 101*AP.INVD*09*68           | AA | 255100 | 1120 | 2,395.00     | 1915 | (361.21)       | 2,033.79     | (16.17)     | 6525 | (5.39)      | 2,033.79     | 9/25/2007  | SL | P | 444 |
| 160919  | 101*AP.INVD*09*68           | AA | 255100 | 1120 | 3,595.00     | 1915 | (542.78)       | 3,052.22     | (24.30)     | 6525 | (8.10)      | 3,052.22     | 9/25/2007  | SL | P | 444 |
| 40417   | KNOLLWOOD HYDRO TANK        | AA | 255100 | 1120 | 432.96       | 1915 | (33.32)        | 399.64       | (2.94)      | 6525 | (0.98)      | 399.64       | 11/29/2007 | SL | P | 444 |
| 40418   | KNOLLWOOD HYDRO TANK PRV    | AA | 255100 | 1120 |              | 1915 | -              | -            | -           | 6525 | -           | -            |            |    |   |     |
| 40415   | KNOLLWOOD GST               | AA | 255100 | 1120 |              | 1915 | -              | -            | -           | 6525 | -           | -            |            |    |   |     |
| 40429   | DES PINAR NORTH GST         | AA | 255100 | 1120 |              | 1915 | -              | -            | -           | 6525 | -           | -            |            |    |   |     |
| 40430   | DES PINAR SOUTH GST         | AA | 255100 | 1120 |              | 1915 | -              | -            | -           | 6525 | -           | -            |            |    |   |     |
| 91910   | WATER MAINS, NEW OR REPL    | AA | 255100 | 1125 | 447,842.96   | 1920 | (34,017.63)    | 413,825.33   | (2,589.59)  | 6530 | (869.60)    | 413,825.33   | 12/1/2007  | SL | P | 515 |
| 108277  | WATER PLANT-CONVERTED ASSET | AA | 255100 | 1125 | 7,225,450.63 | 1920 | (4,552,513.02) | 2,672,937.61 | (42,094.11) | 6530 | (14,030.00) | 2,672,937.61 | 12/10/1986 | SL | P | 515 |
| 160920  | 101*AP.INVD*07*73           | AA | 255100 | 1125 | (3,574.00)   | 1920 | 479.20         | (3,094.80)   | 20.82       | 6530 | 6.94        | (3,094.80)   | 7/23/2007  | SL | P | 515 |
| 160921  | 101*AP.INVD*04*66           | AA | 255100 | 1125 | (2,020.00)   | 1920 | 282.42         | (1,737.58)   | 11.76       | 6530 | 3.92        | (1,737.58)   | 4/28/2007  | SL | P | 515 |
| 160922  | 101*CAPTIME*03*04           | AA | 255100 | 1125 | 468.75       | 1920 | (66.49)        | 402.26       | (2.73)      | 6530 | (0.91)      | 402.26       | 3/28/2007  | SL | P | 515 |
| 160923  | 101*AP.INVD*04*66           | AA | 255100 | 1125 | 2,693.16     | 1920 | (376.77)       | 2,316.39     | (15.69)     | 6530 | (5.23)      | 2,316.39     | 4/28/2007  | SL | P | 515 |
| 160924  | 101*CAPTIME*11*01           | AA | 255100 | 1125 | 4,341.76     | 1920 | (548.00)       | 3,793.76     | (25.29)     | 6530 | (8.43)      | 3,793.76     | 11/28/2007 | SL | P | 515 |
| 160925  | 101*CAPTIME*10*01           | AA | 255100 | 1125 | 4,443.52     | 1920 | (569.79)       | 3,873.73     | (25.89)     | 6530 | (8.63)      | 3,873.73     | 10/28/2007 | SL | P | 515 |
| 160926  | 101*AP.INVD*07*73           | AA | 255100 | 1125 | 4,764.92     | 1920 | (638.72)       | 4,126.20     | (27.75)     | 6530 | (9.25)      | 4,126.20     | 7/23/2007  | SL | P | 515 |
| 160927  | 101*MISC.JE.A*07*03         | AA | 255100 | 1125 | 8,030.50     | 1920 | (1,076.50)     | 6,954.00     | (46.77)     | 6530 | (15.59)     | 6,954.00     | 7/23/2007  | SL | P | 515 |
| 160928  | 101*CAPTIME*09*04           | AA | 255100 | 1125 | 12,279.04    | 1920 | (1,597.55)     | 10,681.49    | (71.52)     | 6530 | (23.84)     | 10,681.49    | 9/25/2007  | SL | P | 515 |
| 160929  | 101*CAPTIME*03*04           | AA | 255100 | 1125 | 17,000.00    | 1920 | (2,411.72)     | 14,588.28    | (99.03)     | 6530 | (33.01)     | 14,588.28    | 3/28/2007  | SL | P | 515 |
| 160930  | 101*CAPTIME*06*06           | AA | 255100 | 1125 | 18,156.25    | 1920 | (2,468.79)     | 15,687.46    | (105.75)    | 6530 | (35.25)     | 15,687.46    | 6/28/2007  | SL | P | 515 |
| 160931  | 101*MISC.JE.A*07*03         | AA | 255100 | 1125 | 232,050.00   | 1920 | (31,112.26)    | 200,937.74   | (1,351.74)  | 6530 | (450.58)    | 200,937.74   | 7/23/2007  | SL | P | 515 |
| 1005145 | CIAC BELLA TUSCANY          | AA | 255100 | 1125 | 12,618.68    | 1920 | (710.50)       | 11,908.18    | (73.50)     | 6530 | (24.50)     | 11,908.18    | 11/1/2010  | SL | P | 515 |
| 1005150 | CIAC BELLA TUSCANY          | AA | 255100 | 1125 | 4,977.45     | 1920 | (280.14)       | 4,697.31     | (28.88)     | 6530 | (9.66)      | 4,697.31     | 11/1/2010  | SL | P | 515 |
| 1005831 | CIAC LAKE BRANTLEY PHASE II | AA | 255100 | 1125 | 25,571.06    | 1920 | (893.71)       | 24,677.35    | (148.95)    | 6530 | (49.65)     | 24,677.35    | 10/1/2011  | SL | P | 515 |
| 40521   | WATER MAINS                 | AA | 255100 | 1125 | 560.24       | 1920 | (35.77)        | 524.47       | (3.27)      | 6530 | (1.09)      | 524.47       | 1/1/1900   | SL | P | 515 |
| 40501   | MAIN VALVES DISTRIBUTION    | AA | 255100 | 1125 | 38.60        | 1920 | (2.66)         | 35.94        | (0.21)      | 6530 | (0.07)      | 35.94        | 1/1/1900   | SL | P | 515 |
| 96112   | SERVICE LINES               | AA | 255100 | 1130 | 315,336.65   | 1925 | (15,319.19)    | 300,017.46   | (1,940.73)  | 6535 | (656.95)    | 300,017.46   | 10/21/2008 | SL | P | 480 |
| 108278  | WATER PLANT-CONVERTED ASSET | AA | 255100 | 1130 | 1,259,594.45 | 1925 | (773,106.17)   | 486,488.28   | (7,873.65)  | 6535 | (2,624.16)  | 486,488.28   | 8/13/1988  | SL | P | 480 |
| 160932  | 101*AP.INVD*10*76           | AA | 255100 | 1130 | (1,898.00)   | 1925 | 260.81         | (1,637.19)   | 11.85       | 6535 | 3.95        | (1,637.19)   | 10/28/2007 | SL | P | 480 |
| 160933  | 101*AP.INVD*04*66           | AA | 255100 | 1130 | (1,013.00)   | 1925 | 152.01         | (860.99)     | 6.33        | 6535 | 2.11        | (860.99)     | 4/28/2007  | SL | P | 480 |
| 160934  | 101*AP.INVD*04*66           | AA | 255100 | 1130 | (347.00)     | 1925 | 51.90          | (295.10)     | 2.16        | 6535 | 0.72        | (295.10)     | 4/28/2007  | SL | P | 480 |
| 160935  | 101*AP.INVD*06*75           | AA | 255100 | 1130 | 77.10        | 1925 | (11.21)        | 65.89        | (0.48)      | 6535 | (0.16)      | 65.89        | 6/28/2007  | SL | P | 480 |
| 160936  | 101*AP.INVD*04*67           | AA | 255100 | 1130 | 206.51       | 1925 | (30.98)        | 175.53       | (1.29)      | 6535 | (0.43)      | 175.53       | 4/28/2007  | SL | P | 480 |
| 160937  | 101*AP.INVD*10*76           | AA | 255100 | 1130 | 242.58       | 1925 | (33.66)        | 208.92       | (1.53)      | 6535 | (0.51)      | 208.92       | 10/28/2007 | SL | P | 480 |
| 160938  | 101*AP.INVD*03*73           | AA | 255100 | 1130 | 258.96       | 1925 | (39.45)        | 219.51       | (1.62)      | 6535 | (0.54)      | 219.51       | 3/28/2007  | SL | P | 480 |
| 160939  | 101*AP.INVD*08*76           | AA | 255100 | 1130 | 279.27       | 1925 | (39.47)        | 239.80       | (1.74)      | 6535 | (0.58)      | 239.80       | 8/23/2007  | SL | P | 480 |
| 160940  | 101*AP.INVD*01*69           | AA | 255100 | 1130 | 379.33       | 1925 | (59.25)        | 320.08       | (2.37)      | 6535 | (0.79)      | 320.08       | 1/28/2007  | SL | P | 480 |
| 160941  | 101*AP.INVD*06*75           | AA | 255100 | 1130 | 379.48       | 1925 | (55.33)        | 324.15       | (2.37)      | 6535 | (0.79)      | 324.15       | 6/28/2007  | SL | P | 480 |
| 160942  | 101*AP.INVD*05*73           | AA | 255100 | 1130 | 394.04       | 1925 | (58.27)        | 335.77       | (2.46)      | 6535 | (0.82)      | 335.77       | 5/28/2007  | SL | P | 480 |
| 160943  | 101*AP.INVD*01*69           | AA | 255100 | 1130 | 404.58       | 1925 | (63.03)        | 341.55       | (2.52)      | 6535 | (0.84)      | 341.55       | 1/28/2007  | SL | P | 480 |
| 160944  | 101*AP.INVD*08*79           | AA | 255100 | 1130 | 415.02       | 1925 | (58.53)        | 356.49       | (2.58)      | 6535 | (0.86)      | 356.49       | 8/23/2007  | SL | P | 480 |
| 160945  | 101*AP.INVD*09*66           | AA | 255100 | 1130 | 436.56       | 1925 | (60.98)        | 375.58       | (2.73)      | 6535 | (0.91)      | 375.58       | 9/25/2007  | SL | P | 480 |
| 160946  | 101*AP.INVD*06*72           | AA | 255100 | 1130 | 448.24       | 1925 | (65.16)        | 383.08       | (2.79)      | 6535 | (0.93)      | 383.08       | 6/28/2007  | SL | P | 480 |
| 160947  | 101*AP.INVD*04*66           | AA | 255100 | 1130 | 462.39       | 1925 | (69.19)        | 393.20       | (2.88)      | 6535 | (0.96)      | 393.20       | 4/28/2007  | SL | P | 480 |
| 160948  | 101*AP.INVD*11*70           | AA | 255100 | 1130 | 479.48       | 1925 | (65.00)        | 414.48       | (3.00)      | 6535 | (1.00)      | 414.48       | 11/28/2007 | SL | P | 480 |
| 160949  | 101*AP.INVD*07*74           | AA | 255100 | 1130 | 558.79       | 1925 | (80.12)        | 478.67       | (3.48)      | 6535 | (1.16)      | 478.67       | 7/23/2007  | SL | P | 480 |
| 160950  | 101*AP.INVD*06*75           | AA | 255100 | 1130 | 651.61       | 1925 | (95.23)        | 556.38       | (4.08)      | 6535 | (1.36)      | 556.38       | 6/28/2007  | SL | P | 480 |
| 160951  | 101*AP.INVD*03*78           | AA | 255100 | 1130 | 659.90       | 1925 | (100.14)       | 559.76       | (4.11)      | 6535 | (1.37)      | 559.76       | 3/28/2007  | SL | P | 480 |
| 160952  | 101*AP.INVD*06*69           | AA | 255100 | 1130 | 756.28       | 1925 | (110.63)       | 645.65       | (4.74)      | 6535 | (1.58)      | 645.65       | 6/28/2007  | SL | P | 480 |
| 160953  | 101*AP.INVD*03*78           | AA | 255100 | 1130 | 773.65       | 1925 | (117.64)       | 656.01       | (4.83)      | 6535 | (1.61)      | 656.01       | 3/28/2007  | SL | P | 480 |
| 160954  | 101*AP.INVD*07*71           | AA | 255100 | 1130 | 816.01       | 1925 | (117.38)       | 698.63       | (5.10)      | 6535 | (1.70)      | 698.63       | 7/23/2007  | SL | P | 480 |
| 160955  | 101*AP.INVD*08*75           | AA | 255100 | 1130 | 816.35       | 1925 | (115.65)       | 700.70       | (5.10)      | 6535 | (1.70)      | 700.70       | 8/23/2007  | SL | P | 480 |
| 160956  | 101*AP.INVD*11*73           | AA | 255100 | 1130 | 820.56       | 1925 | (111.16)       | 709.40       | (5.13)      | 6535 | (1.71)      | 709.40       | 11/28/2007 | SL | P | 480 |
| 160957  | 101*AP.INVD*04*72           | AA | 255100 | 1130 | 824.31       | 1925 | (123.89)       | 700.42       | (5.16)      | 6535 | (1.72)      | 700.42       | 4/28/2007  | SL | P | 480 |
| 160958  | 101*AP.INVD*07*71           | AA | 255100 | 1130 | 896.16       | 1925 | (129.10)       | 767.06       | (5.61)      | 6535 | (1.87)      | 767.06       | 7/23/2007  | SL | P | 480 |
| 160959  | 101*AP.INVD*05*71           | AA | 255100 | 1130 | 1,017.43     | 1925 | (150.63)       | 866.80       | (6.36)      | 6535 | (2.12)      | 866.80       | 5/28/2007  | SL | P | 480 |
| 160960  | 101*AP.INVD*06*72           | AA | 255100 | 1130 | 1,040.52     | 1925 | (151.96)       | 888.56       | (6.51)      | 6535 | (2.17)      | 888.56       | 6/28/2007  | SL | P | 480 |
| 160961  | 101*AP.INVD*10*76           | AA | 255100 | 1130 | 1,041.21     | 1925 | (143.27)       | 897.94       | (6.51)      | 6535 | (2.17)      | 897.94       | 10/28/2007 | SL | P | 480 |
| 160962  | 101*AP.INVD*08*77           | AA | 255100 | 1130 | 1,109.58     | 1925 | (157.16)       | 952.42       | (6.93)      | 6535 | (2.31)      | 952.42       | 8/23/2007  | SL | P | 480 |
| 160963  | 101*AP.INVD*10*76           | AA | 255100 | 1130 | 1,287.15     | 1925 | (170.95)       | 1,116.20     | (8.04)      | 6535 | (2.68)      | 1,116.20     | 10/28/2007 | SL | P | 480 |
| 160964  | 101*AP.INVD*06*70           | AA | 255100 | 1130 | 1,323.31     | 1925 | (193.28)       | 1,130.03     | (8.28)      | 6535 | (2.76)      | 1,130.03     | 6/28/2007  | SL | P | 480 |
| 160965  | 101*AP.INVD*04*66           | AA | 255100 | 1130 | 1,350.00     | 1925 | (202.46)       | 1,147.54     | (8.43)      | 6535 | (2.81)      | 1,147.54     | 4/28/2007  | SL | P | 480 |
| 160966  | 101*AP.INVD*02*67           | AA | 255100 | 1130 |              |      |                |              |             |      |             |              |            |    |   |     |





|         |                                |    |        |      |              |      |                |            |             |             |      |            |            |            |    |   |     |
|---------|--------------------------------|----|--------|------|--------------|------|----------------|------------|-------------|-------------|------|------------|------------|------------|----|---|-----|
| 161061  | 101*AP.INVD*05*75              | AA | 255100 | 1190 | 1,252.44     | 1985 | (463.30)       | 789.14     | (19.56)     | (19.56)     | 6595 | (6.52)     | 789.14     | 5/28/2007  | SL | P | 192 |
| 161062  | 101*AP.INVD*02*68              | AA | 255100 | 1190 | 1,453.62     | 1985 | (560.05)       | 893.57     | (22.71)     | (22.71)     | 6595 | (7.57)     | 893.57     | 2/28/2007  | SL | P | 192 |
| 161063  | 101*AP.INVD*02*74              | AA | 255100 | 1190 | 1,485.67     | 1985 | (572.59)       | 913.08     | (23.22)     | (23.22)     | 6595 | (7.74)     | 913.08     | 2/28/2007  | SL | P | 192 |
| 161064  | 101*AP.INVD*02*71              | AA | 255100 | 1190 | 2,461.00     | 1985 | (948.41)       | 1,512.59   | (38.46)     | (38.46)     | 6595 | (12.82)    | 1,512.59   | 2/28/2007  | SL | P | 192 |
| 161065  | 101*AP.INVD*04*69              | AA | 255100 | 1190 | 4,553.60     | 1985 | (1,708.13)     | 2,844.93   | (71.13)     | (71.13)     | 6595 | (23.71)    | 2,844.93   | 4/28/2007  | SL | P | 192 |
| 98189   | LABORATORY EQUIPMENT           | AA | 255100 | 1195 | 1,510.60     | 1990 | (139.72)       | 1,370.88   | (25.17)     | (25.17)     | 6600 | (8.39)     | 1,370.88   | 1/1/2011   | SL | P | 180 |
| 108284  | WATER PLANT-CONVERTED ASSET    | AA | 255100 | 1195 | 21,934.24    | 1990 | (9,319.65)     | 12,614.59  |             |             | 6600 |            | 12,614.59  | 4/12/1994  | SL | I |     |
| 161066  | 101*AP.INVD*11*75              | AA | 255100 | 1195 | 3,500.00     | 1990 | (1,016.82)     | 2,483.18   | (58.32)     | (58.32)     | 6600 | (19.44)    | 2,483.18   | 11/28/2007 | SL | P | 180 |
| 1001134 | USA BLUEBOOK/UTILITY SUPPLY OF | AA | 255100 | 1195 | 481.74       | 1990 | (89.58)        | 392.16     | (8.04)      | (8.04)      | 6600 | (2.68)     | 392.16     | 4/28/2008  | SL | P | 180 |
| 1004928 | LAB SAFETY SUPPLY, INC         | AA | 255100 | 1195 | 107.37       | 1990 | (19.32)        | 88.05      | (1.80)      | (1.80)      | 6600 | (0.60)     | 88.05      | 3/17/2010  | SL | P | 180 |
| 2002282 | POWER OPERATED EQUIP           | AA | 255100 | 1200 | 1,032.52     | 1995 | (8.00)         | 1,024.52   |             |             | 6605 |            | 1,024.52   | 1/28/2008  | SL | I |     |
| 108286  | WATER PLANT-CONVERTED ASSET    | AA | 255100 | 1205 | 54,742.99    | 2000 | (63,732.00)    | (8,989.01) | (1,368.57)  | (1,368.57)  | 6610 | (456.19)   | (8,989.01) | 11/6/1971  | SL | P | 120 |
| 97347   | MISC EQUIPMENT                 | AA | 255100 | 1210 | 17,115.51    | 2005 | (12,575.31)    | 4,540.20   | (285.27)    | (285.27)    | 6615 | (95.09)    | 4,540.20   | 9/5/2008   | SL | P | 180 |
| 1001299 | PRESSURE DATA LOGGER           | AA | 255100 | 1210 |              | 2005 |                |            |             |             | 6615 |            |            |            |    |   |     |
| 2000489 | REPAIRS MAINT LAND             | AA | 255100 | 1210 | 502.32       | 2005 |                | 502.32     |             |             | 6615 |            | 502.32     | 2/20/2008  | SL | I |     |
| 2001395 | TIRECO, INC. DBA               | AA | 255100 | 1210 | 326.94       | 2005 |                | 326.94     |             |             | 6615 |            | 326.94     | 12/19/2007 | SL | I |     |
| 1003918 | KNOX COMPANY                   | AA | 255100 | 1220 | 616.32       | 2010 | (180.97)       | 435.35     | (15.42)     | (15.42)     | 6620 | (5.14)     | 435.35     | 12/18/2008 | SL | P | 120 |
| 101950  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1245 |              | 2030 | (0.12)         | (0.12)     |             |             | 6640 |            | (0.12)     |            |    |   |     |
| 101951  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1250 | 3,181.63     | 2040 | (5,532.95)     | (2,351.32) | (19.89)     | (19.89)     | 6645 | (6.63)     | (2,351.32) | 1/19/1999  | SL | P | 480 |
| 1005297 | LAND & LAND RIGHTS RECLAIM WTP | AA | 255101 | 1275 | 203,894.00   | 1835 |                | 203,894.00 |             |             | 6645 |            | 203,894.00 | 12/31/2010 | SL | I |     |
| 1001345 | LAND & LAND RIGHTS GEN PLT     | AA | 255100 | 1285 |              | 1835 |                |            |             |             |      |            |            |            |    |   |     |
| 101952  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1285 |              |      |                |            |             |             |      |            |            |            |    |   |     |
| 98384   | STRUCT/IMPRV COLL PLT          | AA | 255101 | 1290 | 2,003.74     | 2050 | (73.16)        | 1,930.58   | (15.69)     | (15.69)     | 6655 | (5.23)     | 1,930.58   | 1/1/2011   | SL | P | 383 |
| 1005190 | SUNSHINE BUILDING AND          | AA | 255101 | 1290 | 116.28       | 2050 | 472.39         | 588.67     | (0.90)      | (0.90)      | 6655 | (0.30)     | 588.67     | 6/22/2010  | SL | P | 383 |
| 40001   | LIFT STATION A-01              | AA | 255101 | 1295 | 81,447.55    | 2055 | (14,677.63)    | 66,769.92  | (814.47)    | (814.47)    | 6660 | (271.49)   | 66,769.92  | 1/1/1999   | SL | P | 300 |
| 40003   | LIFT STATION A-03              | AA | 255101 | 1295 | 150.00       | 2055 | (24.32)        | 125.68     | (1.50)      | (1.50)      | 6660 | (0.50)     | 125.68     | 1/1/1999   | SL | P | 300 |
| 40005   | LIFT STATION A-05              | AA | 255101 | 1295 | 769.40       | 2055 | (88.64)        | 680.76     | (7.68)      | (7.68)      | 6660 | (2.56)     | 680.76     | 1/1/1999   | SL | P | 300 |
| 40006   | LIFT STATION A-06              | AA | 255101 | 1295 | 589.92       | 2055 | (28.58)        | 561.34     | (5.91)      | (5.91)      | 6660 | (1.97)     | 561.34     | 1/1/1999   | SL | P | 300 |
| 40007   | LIFT STATION A-07              | AA | 255101 | 1295 | 382.15       | 2055 | (35.21)        | 346.94     | (3.81)      | (3.81)      | 6660 | (1.27)     | 346.94     | 1/1/1999   | SL | P | 300 |
| 40008   | LIFT STATION A-08              | AA | 255101 | 1295 | 285.87       | 2055 | (19.52)        | 266.35     | (2.85)      | (2.85)      | 6660 | (0.95)     | 266.35     | 1/1/1999   | SL | P | 300 |
| 40010   | LIFT STATION A-09              | AA | 255101 | 1295 | 265.51       | 2055 | (37.21)        | 228.30     | (2.67)      | (2.67)      | 6660 | (0.89)     | 228.30     | 1/1/1999   | SL | P | 300 |
| 40011   | LIFT STATION A-10              | AA | 255101 | 1295 | 386.98       | 2055 | (33.59)        | 353.39     | (3.87)      | (3.87)      | 6660 | (1.29)     | 353.39     | 1/1/1999   | SL | P | 300 |
| 40012   | LIFT STATION A-11              | AA | 255101 | 1295 | 33.92        | 2055 | (5.57)         | 28.35      | (0.33)      | (0.33)      | 6660 | (0.11)     | 28.35      | 1/1/1999   | SL | P | 300 |
| 40015   | LIFT STATION C-02              | AA | 255101 | 1295 | 266.97       | 2055 | (13.78)        | 253.19     | (2.67)      | (2.67)      | 6660 | (0.89)     | 253.19     | 1/1/1999   | SL | P | 300 |
| 40017   | LIFT STATION C-04              | AA | 255101 | 1295 | 292.10       | 2055 | (27.84)        | 264.26     | (2.91)      | (2.91)      | 6660 | (0.97)     | 264.26     | 1/1/1999   | SL | P | 300 |
| 40018   | LIFT STATION C-06              | AA | 255101 | 1295 | 39.36        | 2055 | (4.14)         | 35.22      | (0.39)      | (0.39)      | 6660 | (0.13)     | 35.22      | 1/1/1999   | SL | P | 300 |
| 40019   | LIFT STATION C-07              | AA | 255101 | 1295 | 346.38       | 2055 | (43.91)        | 302.47     | (3.45)      | (3.45)      | 6660 | (1.15)     | 302.47     | 1/1/1999   | SL | P | 300 |
| 40020   | LIFT STATION C-08              | AA | 255101 | 1295 | 1,035.26     | 2055 | (96.79)        | 938.47     | (10.22)     | (10.22)     | 6660 | (3.45)     | 938.47     | 1/1/1999   | SL | P | 300 |
| 40021   | LIFT STATION C-09              | AA | 255101 | 1295 | 352.98       | 2055 | (37.99)        | 314.99     | (3.54)      | (3.54)      | 6660 | (1.18)     | 314.99     | 1/1/1999   | SL | P | 300 |
| 40025   | LIFT STATION C-13              | AA | 255101 | 1295 | 2,125.83     | 2055 | (132.49)       | 1,993.34   | (21.27)     | (21.27)     | 6660 | (7.09)     | 1,993.34   | 1/1/1999   | SL | P | 300 |
| 40026   | LIFT STATION C-14              | AA | 255101 | 1295 | 79.18        | 2055 | (4.81)         | 74.37      | (0.78)      | (0.78)      | 6660 | (0.26)     | 74.37      | 1/1/1999   | SL | P | 300 |
| 40027   | LIFT STATION C-15              | AA | 255101 | 1295 | 75.98        | 2055 | (7.46)         | 68.52      | (0.75)      | (0.75)      | 6660 | (0.25)     | 68.52      | 1/1/1999   | SL | P | 300 |
| 40028   | LIFT STATION F-01              | AA | 255101 | 1295 | 389.79       | 2055 | (35.28)        | 354.51     | (3.90)      | (3.90)      | 6660 | (1.30)     | 354.51     | 1/1/1999   | SL | P | 300 |
| 40029   | LIFT STATION F-02              | AA | 255101 | 1295 | 4,373.41     | 2055 | (671.49)       | 3,701.92   | (43.74)     | (43.74)     | 6660 | (14.58)    | 3,701.92   | 1/1/1999   | SL | P | 300 |
| 40031   | LIFT STATION H-01              | AA | 255101 | 1295 | 219.56       | 2055 | (34.79)        | 184.77     | (2.19)      | (2.19)      | 6660 | (0.73)     | 184.77     | 1/1/1999   | SL | P | 300 |
| 40032   | LIFT STATION H-02              | AA | 255101 | 1295 | 117.32       | 2055 | (13.85)        | 103.47     | (1.17)      | (1.17)      | 6660 | (0.39)     | 103.47     | 1/1/1999   | SL | P | 300 |
| 40033   | LIFT STATION H-03              | AA | 255101 | 1295 | 120.73       | 2055 | (20.02)        | 100.71     | (1.20)      | (1.20)      | 6660 | (0.40)     | 100.71     | 1/1/1999   | SL | P | 300 |
| 40034   | LIFT STATION H-04              | AA | 255101 | 1295 | 664.03       | 2055 | (71.55)        | 592.48     | (6.63)      | (6.63)      | 6660 | (2.21)     | 592.48     | 1/1/1999   | SL | P | 300 |
| 40035   | LIFT STATION                   | AA | 255101 | 1295 | 1,054.69     | 2055 | (99.45)        | 955.24     | (10.56)     | (10.56)     | 6660 | (3.52)     | 955.24     | 1/1/1999   | SL | P | 300 |
| 40092   | LIFT STATION M-09              | AA | 255101 | 1295 | 58.79        | 2055 | (2.89)         | 55.90      | (0.46)      | (0.46)      | 6660 | (0.20)     | 55.90      | 3/1/2005   | SL | P | 300 |
| 40093   | LIFT STATIONS                  | AA | 255101 | 1295 | 2,369.61     | 2055 | (293.34)       | 2,076.27   | (23.70)     | (23.70)     | 6660 | (7.90)     | 2,076.27   | 7/1/2007   | SL | P | 300 |
| 40138   | LIFT STATION H-4               | AA | 255101 | 1295 | 306.05       | 2055 | (25.36)        | 280.69     | (3.06)      | (3.06)      | 6660 | (1.02)     | 280.69     | 1/1/1999   | SL | P | 300 |
| 40139   | LIFT STATION H-5               | AA | 255101 | 1295 | 16.96        | 2055 | (3.06)         | 13.90      | (0.18)      | (0.18)      | 6660 | (0.06)     | 13.90      | 1/1/1999   | SL | P | 300 |
| 40141   | LIFT STATION H-7               | AA | 255101 | 1295 | 397.26       | 2055 | (37.00)        | 360.26     | (3.96)      | (3.96)      | 6660 | (1.32)     | 360.26     | 1/1/1999   | SL | P | 300 |
| 40142   | LIFT STATION L-01              | AA | 255101 | 1295 | 467.07       | 2055 | (47.57)        | 419.50     | (4.68)      | (4.68)      | 6660 | (1.56)     | 419.50     | 1/1/1999   | SL | P | 300 |
| 40143   | LIFT STATION L-02              | AA | 255101 | 1295 | 18.97        | 2055 | (2.61)         | 16.36      | (0.18)      | (0.18)      | 6660 | (0.06)     | 16.36      | 1/1/1999   | SL | P | 300 |
| 40144   | LIFT STATION L-03              | AA | 255101 | 1295 | 351.26       | 2055 | (19.89)        | 331.37     | (3.51)      | (3.51)      | 6660 | (1.17)     | 331.37     | 1/1/1999   | SL | P | 300 |
| 40147   | LIFT STATION L-07              | AA | 255101 | 1295 | 179.05       | 2055 | (27.07)        | 151.98     | (1.80)      | (1.80)      | 6660 | (0.60)     | 151.98     | 1/1/1999   | SL | P | 300 |
| 40148   | LIFT STATION M-01              | AA | 255101 | 1295 | 456.19       | 2055 | (47.71)        | 408.48     | (4.56)      | (4.56)      | 6660 | (1.52)     | 408.48     | 1/1/1999   | SL | P | 300 |
| 40149   | LIFT STATION M-02              | AA | 255101 | 1295 | 16.96        | 2055 | (3.11)         | 13.85      | (0.18)      | (0.18)      | 6660 | (0.06)     | 13.85      | 1/1/1999   | SL | P | 300 |
| 40150   | LIFT STATION M-03              | AA | 255101 | 1295 | 93.56        | 2055 | (12.34)        | 81.22      | (0.93)      | (0.93)      | 6660 | (0.31)     | 81.22      | 1/1/1999   | SL | P | 300 |
| 40151   | LIFT STATION M-04              | AA | 255101 | 1295 | 464.11       | 2055 | (68.81)        | 395.30     | (4.65)      | (4.65)      | 6660 | (1.55)     | 395.30     | 1/1/1999   | SL | P | 300 |
| 40152   | LIFT STATION M-05              | AA | 255101 | 1295 | 626.06       | 2055 | (83.37)        | 542.69     | (6.27)      | (6.27)      | 6660 | (2.09)     | 542.69     | 1/1/1999   | SL | P | 300 |
| 40153   | LIFT STATION M-06              | AA | 255101 | 1295 | 227.36       | 2055 | (25.14)        | 202.22     | (2.28)      | (2.28)      | 6660 | (0.76)     | 202.22     | 1/1/1999   | SL | P | 300 |
| 40154   | LIFT STATION M-07              | AA | 255101 | 1295 | 238.53       | 2055 | (35.89)        | 202.64     | (2.40)      | (2.40)      | 6660 | (0.80)     | 202.64     | 1/1/1999   | SL | P | 300 |
| 40156   | LIFT STATION N-01              | AA | 255101 | 1295 | 210.67       | 2055 | (27.02)        | 183.65     | (2.10)      | (2.10)      | 6660 | (0.70)     | 183.65     | 1/1/1999   | SL | P | 300 |
| 40157   | LIFT STATION N-02              | AA | 255101 | 1295 | 12,048.98    | 2055 | (2,323.55)     | 9,725.43   | (120.48)    | (120.48)    | 6660 | (40.16)    | 9,725.43   | 11/29/2007 | SL | P | 300 |
| 98059   | STRUCT/IMPRV PUMP PLT LS       | AA | 255101 | 1295 | 43,493.61    | 2055 | (2,077.92)     | 41,415.69  | (422.44)    | (422.44)    | 6660 | (144.98)   | 41,415.69  | 1/1/2011   | SL | P | 300 |
| 101953  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1295 | 2,810,648.04 | 2055 | (2,109,951.38) | 700,696.66 | (28,106.49) | (28,106.49) | 6660 | (9,368.83) | 700,696.66 | 6/18/1991  | SL | P | 300 |
| 161085  | 101*AP.INVD*04*66              | AA | 255101 | 1295 | (2,234.00)   | 2055 | 487.02         | 1,746.98   | 22.35       | 22.35       | 6660 | 7.45       | (1,746.98) | 4/28/2007  | SL | P | 300 |
| 161086  | 101*AP.INVD*07*77              | AA | 255101 | 1295 | (1,657.00)   | 2055 | 347.08         | (1,309.92) | 16.56       | 16.56       | 6660 | 5.52       | (1,309.92) | 7/23/2007  | SL | P | 300 |
| 161087  | 101*RECLASSIFY*04*05           | AA | 255101 |      |              |      |                |            |             |             |      |            |            |            |    |   |     |

|         |                                |    |        |      |              |      |                |              |             |             |      |             |              |            |    |   |     |
|---------|--------------------------------|----|--------|------|--------------|------|----------------|--------------|-------------|-------------|------|-------------|--------------|------------|----|---|-----|
| 2001396 | FLORIDA ARMATURE WORKS, INC.   | AA | 255101 | 1295 | 1,885.90     | 2055 | (367.91)       | 1,517.99     | (18.87)     | (18.87)     | 6660 | (6.29)      | 1,517.99     | 12/31/2007 | SL | P | 300 |
| 2001397 | ITT FLYGT                      | AA | 255101 | 1295 |              | 2055 |                | -            |             |             | 6660 |             |              |            |    |   |     |
| 2001398 | ITT FLYGT                      | AA | 255101 | 1295 | 3,250.66     | 2055 | (634.03)       | 2,616.63     | (32.52)     | (32.52)     | 6660 | (10.84)     | 2,616.63     | 12/31/2007 | SL | P | 300 |
| 2002172 | STRUCT/IMPRV PUMP PLT LS       | AA | 255101 | 1295 | 4,185.84     | 2055 | (804.61)       | 3,381.23     | (41.85)     | (41.85)     | 6660 | (13.95)     | 3,381.23     | 1/18/2008  | SL | P | 300 |
| 2002864 | STRUCT/IMPRV PUMP PLT LS       | AA | 255101 | 1295 | 1,355.18     | 2055 | (257.34)       | 1,097.84     | (13.56)     | (13.56)     | 6660 | (4.52)      | 1,097.84     | 2/20/2008  | SL | P | 300 |
| 2002865 | STRUCT/IMPRV PUMP PLT LS       | AA | 255101 | 1295 | 1,643.26     | 2055 | (311.46)       | 1,331.80     | (16.44)     | (16.44)     | 6660 | (5.48)      | 1,331.80     | 2/20/2008  | SL | P | 300 |
| 2003004 | L/S C-10 PANEL REPLACEMENT     | AA | 255101 | 1295 | 8,731.00     | 2055 | (2,358.81)     | 6,372.19     | (286.62)    | (286.62)    | 6660 | (29.10)     | 6,372.19     | 7/11/2006  | SL | I | 300 |
| 2003359 | MASTER LIFT STATION AND FORCE  | AA | 255101 | 1295 | 24,604.07    | 2055 | (5,265.66)     | 19,338.41    | (246.03)    | (246.03)    | 6660 | (82.01)     | 19,338.41    | 7/2/2007   | SL | P | 300 |
| 9000020 | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1295 |              | 2055 |                | -            |             |             | 6660 |             |              |            |    |   |     |
| 97907   | STRUCT/IMPRV TREAT PLT         | AA | 255101 | 1300 | 37,394.16    | 2060 | (408.29)       | 36,985.87    | (289.41)    | (289.41)    | 6665 | (97.63)     | 36,985.87    | 1/1/2011   | SL | P | 383 |
| 1005282 | STRUCT/IMPRV TREAT PLT         | AA | 255101 | 1300 | 4,696,326.12 | 2060 | (3,744,529.71) | 951,796.41   | (36,788.05) | (36,788.05) | 6665 | (12,261.95) | 951,796.41   | 12/31/2010 | SL | P | 383 |
| 96678   | STRUCT/IMPRV RECLAIM WTR DIST  | AA | 255101 | 1310 |              | 2070 |                | -            |             |             | 6675 |             |              |            |    |   |     |
| 90398   | SEWER BLD & GROUNDS            | AA | 255101 | 1315 | 17,264.23    | 2075 | (1,574.77)     | 15,689.46    | (135.76)    | (135.76)    | 6680 | (45.08)     | 15,689.46    | 12/1/2007  | SL | P | 383 |
| 101954  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1315 |              | 2075 | (256,685.21)   | (256,685.21) |             |             | 6680 |             | (256,685.21) |            |    |   |     |
| 2003194 | DES PINAR WWTF - AERATION BAY  | AA | 255101 | 1315 |              | 2075 | (371.08)       | (371.08)     |             |             | 6680 |             | (371.08)     |            |    |   |     |
| 2003327 | REPLACE WEKIVA STP UNDERGROUND | AA | 255101 | 1315 |              | 2075 | (2,011.54)     | (2,011.54)   |             |             | 6680 |             | (2,011.54)   |            |    |   |     |
| 2003399 | WEKIVA WWTF #1 CLARIFIER DRIVE | AA | 255101 | 1315 |              | 2075 | (3,551.92)     | (3,551.92)   |             |             | 6680 |             | (3,551.92)   |            |    |   |     |
| 2003411 | ENG-WEKIVA SPGS RD UTIL RELOCA | AA | 255101 | 1315 |              | 2075 | (4,769.36)     | (4,769.36)   |             |             | 6680 |             | (4,769.36)   |            |    |   |     |
| 2003413 | I & I REPAIRS - THE SPRINGS, P | AA | 255101 | 1315 |              | 2075 | (4,004.72)     | (4,004.72)   |             |             | 6680 |             | (4,004.72)   |            |    |   |     |
| 2003493 | INFLUENT ENCLOSURE             | AA | 255101 | 1315 |              | 2075 | (22,406.14)    | (22,406.14)  |             |             | 6680 |             | (22,406.14)  |            |    |   |     |
| 9000016 | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1315 |              | 2075 |                | -            |             |             | 6680 |             |              |            |    |   |     |
| 90399   | SEWER BLD & GROUNDS            | AA | 255102 | 1315 | 134.42       | 2075 | (853.37)       | (718.95)     | (1.05)      | (1.05)      | 6680 | (0.35)      | (718.95)     | 12/1/2007  | SL | P | 383 |
| 1002448 | TROUBLE SHOOT TRANSFER SWITCH  | AA | 255101 | 1320 |              | 2080 | (15.45)        | (15.45)      |             |             | 6685 |             | (15.45)      |            |    |   |     |
| 1002578 | CUMMINS SOUTH, INC             | AA | 255101 | 1320 | 925.44       | 2080 | (224.72)       | 700.72       | (11.58)     | (11.58)     | 6685 | (3.86)      | 700.72       | 7/3/2008   | SL | P | 240 |
| 1003207 | TIRECO, INC. DBA               | AA | 255101 | 1320 | 350.00       | 2080 | (73.60)        | 276.40       | (4.38)      | (4.38)      | 6685 | (1.46)      | 276.40       | 8/5/2008   | SL | P | 240 |
| 40122   | WEKIVA WWTP GENERATOR          | AA | 255101 | 1330 | 1,269.03     | 2090 | (184.71)       | 1,084.32     | (15.87)     | (15.87)     | 6695 | (5.29)      | 1,084.32     | 1/1/1900   | SL | P | 240 |
| 40436   | DES PINAR WASTEWATER PLANT GEN | AA | 255101 | 1330 |              | 2090 |                | -            |             |             | 6695 |             |              |            |    |   |     |
| 40123   | WEKIVA REUSE GENERATORS        | AA | 255102 | 1330 |              | 2090 |                | -            |             |             | 6695 |             |              |            |    |   |     |
| 90553   | SEWER FORCE MAINS,NEW/REPL     | AA | 255101 | 1345 | 12,271.85    | 2105 | (5,326.36)     | 6,945.49     | (92.43)     | (92.43)     | 6710 | (34.09)     | 6,945.49     | 12/1/2007  | SL | P | 360 |
| 101955  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1345 | 123,523.71   | 2105 | (7,151.86)     | 130,675.57   | (1,031.30)  | (1,031.30)  | 6710 | (343.12)    | 130,675.57   | 12/23/2001 | SL | P | 360 |
| 101956  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1345 |              | 2105 | (58,335.83)    | (58,335.83)  |             |             | 6710 |             | (58,335.83)  |            |    |   |     |
| 161118  | 101*AP.INVD*06*75              | AA | 255101 | 1345 | (3,020.00)   | 2105 | (2,432.41)     | 587.59       | 25.17       | 25.17       | 6710 | 8.39        | (2,432.41)   | 6/28/2007  | SL | P | 360 |
| 161119  | 101*AP.INVD*08*77              | AA | 255101 | 1345 | (1,569.69)   | 2105 | (1,273.08)     | 296.61       | 13.08       | 13.08       | 6710 | 4.36        | (1,273.08)   | 8/23/2007  | SL | P | 360 |
| 161120  | 101*AP.INVD*09*68              | AA | 255101 | 1345 | (1,450.00)   | 2105 | (1,179.95)     | 270.05       | 12.09       | 12.09       | 6710 | 4.03        | (1,179.95)   | 9/25/2007  | SL | P | 360 |
| 161121  | 101*AP.INVD*11*69              | AA | 255101 | 1345 | 239.12       | 2105 | (42.91)        | 196.21       | (1.98)      | (1.98)      | 6710 | (0.66)      | 196.21       | 11/28/2007 | SL | P | 360 |
| 161122  | 101*AP.INVD*08*79              | AA | 255101 | 1345 | 415.02       | 2105 | (78.25)        | 336.77       | (3.45)      | (3.45)      | 6710 | (1.15)      | 336.77       | 8/23/2007  | SL | P | 360 |
| 161123  | 101*AP.INVD*09*66              | AA | 255101 | 1345 | 436.56       | 2105 | (81.09)        | 355.47       | (3.63)      | (3.63)      | 6710 | (1.21)      | 355.47       | 9/25/2007  | SL | P | 360 |
| 161124  | 101*AP.INVD*08*75              | AA | 255101 | 1345 | 459.77       | 2105 | (90.76)        | 369.01       | (3.84)      | (3.84)      | 6710 | (1.28)      | 369.01       | 8/23/2007  | SL | P | 360 |
| 161125  | 101*AP.INVD*06*68              | AA | 255101 | 1345 |              | 2105 | (60.67)        | (60.67)      |             |             | 6710 |             | (60.67)      |            |    |   |     |
| 161126  | 101*AP.INVD*09*68              | AA | 255101 | 1345 | 1,933.51     | 2105 | (359.85)       | 1,573.66     | (16.11)     | (16.11)     | 6710 | (5.37)      | 1,573.66     | 9/25/2007  | SL | P | 360 |
| 161127  | 101*AP.INVD*08*77              | AA | 255101 | 1345 |              | 2105 | (263.40)       | (263.40)     |             |             | 6710 |             | (263.40)     |            |    |   |     |
| 161128  | 101*AP.INVD*06*75              | AA | 255101 | 1345 | 4,027.25     | 2105 | (783.68)       | 3,243.57     | (33.57)     | (33.57)     | 6710 | (11.19)     | 3,243.57     | 6/28/2007  | SL | P | 360 |
| 161129  | 101*AP.INVD*06*68              | AA | 255101 | 1345 | 4,875.00     | 2105 | (948.29)       | 3,926.71     | (40.62)     | (40.62)     | 6710 | (13.54)     | 3,926.71     | 6/28/2007  | SL | P | 360 |
| 161130  | 101*MISC.JE.A*07*03            | AA | 255101 | 1345 |              | 2105 | (3,701.59)     | (3,701.59)   |             |             | 6710 |             | (3,701.59)   |            |    |   |     |
| 5000332 | Des Pinar WW Flow Diver to Wek | AA | 255101 | 1345 | 122,895.58   | 2105 | (6,489.90)     | 116,405.68   | (5,465.76)  | (5,465.76)  | 6710 | (341.38)    | 116,405.68   | 9/15/2011  | SL | I | 360 |
| 90554   | SEWER FORCE MAINS,NEW/REPL     | AA | 255102 | 1345 | 1,132.83     | 2105 | (883.41)       | 249.42       | (9.45)      | (9.45)      | 6710 | (3.15)      | 249.42       | 12/1/2007  | SL | P | 360 |
| 90708   | SEWER GRAVITY MAINS,NEW/REPL   | AA | 255101 | 1350 | 119,373.81   | 2110 | (8,440.41)     | 110,933.40   | (659.90)    | (659.90)    | 6715 | (220.65)    | 110,933.40   | 12/1/2007  | SL | P | 541 |
| 101957  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1350 | 7,138,182.02 | 2110 | (5,171,067.58) | 1,967,114.44 | (39,583.26) | (39,583.26) | 6715 | (13,194.42) | 1,967,114.44 | 7/5/1980   | SL | P | 541 |
| 161137  | 101*CAPTIME*10*01              | AA | 255101 | 1350 | 1,221.12     | 2110 | (149.21)       | 1,071.91     | (6.78)      | (6.78)      | 6715 | (2.26)      | 1,071.91     | 10/28/2007 | SL | P | 541 |
| 161138  | 101*CAPTIME*11*01              | AA | 255101 | 1350 | 2,611.84     | 2110 | (313.97)       | 2,297.87     | (14.49)     | (14.49)     | 6715 | (4.83)      | 2,297.87     | 11/28/2007 | SL | P | 541 |
| 161139  | 101*CAPTIME*06*06              | AA | 255101 | 1350 | 6,718.75     | 2110 | (869.84)       | 5,848.91     | (37.26)     | (37.26)     | 6715 | (12.42)     | 5,848.91     | 6/28/2007  | SL | P | 541 |
| 161140  | 101*CAPTIME*03*04              | AA | 255101 | 1350 | 7,218.75     | 2110 | (974.66)       | 6,244.09     | (40.02)     | (40.02)     | 6715 | (13.34)     | 6,244.09     | 3/28/2007  | SL | P | 541 |
| 161141  | 101*CAPTIME*09*04              | AA | 255101 | 1350 | 8,446.08     | 2110 | (1,046.05)     | 7,400.03     | (46.83)     | (46.83)     | 6715 | (15.61)     | 7,400.03     | 9/25/2007  | SL | P | 541 |
| 161143  | 101*MISC.JE.A*07*03            | AA | 255101 | 1350 | 268,613.50   | 2110 | (34,283.69)    | 234,329.81   | (1,489.53)  | (1,489.53)  | 6715 | (496.51)    | 234,329.81   | 7/23/2007  | SL | P | 541 |
| 1003698 | ALTAIR ENVIRONMENTAL GROUP     | AA | 255101 | 1350 | 2,150.00     | 2110 | (210.41)       | 1,939.59     | (11.91)     | (11.91)     | 6715 | (3.97)      | 1,939.59     | 10/2/2008  | SL | P | 541 |
| 1005151 | CIAC BELLA TUSCANY             | AA | 255101 | 1350 | 4,977.45     | 2110 | (266.80)       | 4,710.65     | (27.60)     | (27.60)     | 6715 | (9.20)      | 4,710.65     | 11/1/2010  | SL | P | 541 |
| 1005160 | CIAC PACE SCHOOL               | AA | 255101 | 1350 | 15,450.00    | 2110 | (828.24)       | 14,621.76    | (85.68)     | (85.68)     | 6715 | (28.56)     | 14,621.76    | 11/1/2010  | SL | P | 541 |
| 1005167 | CIAC BELLA TUSCANY             | AA | 255101 | 1350 | 6,682.97     | 2110 | (358.15)       | 6,324.82     | (37.05)     | (37.05)     | 6715 | (12.35)     | 6,324.82     | 11/1/2010  | SL | P | 541 |
| 2003355 | WORTHY MANOR I&I REPAIRS - PHA | AA | 255101 | 1350 | 23,707.84    | 2110 | (3,201.52)     | 20,506.32    | (131.46)    | (131.46)    | 6715 | (43.82)     | 20,506.32    | 3/27/2007  | SL | P | 541 |
| 90709   | SEWER GRAVITY MAINS,NEW/REPL   | AA | 255102 | 1350 | 1,660.85     | 2110 | (84.94)        | 1,575.91     | (9.21)      | (9.21)      | 6715 | (3.07)      | 1,575.91     | 12/1/2007  | SL | P | 541 |
| 101958  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1353 | 94,624.07    | 2113 | (25,914.61)    | 68,709.46    | (788.52)    | (788.52)    | 6717 | (262.84)    | 68,709.46    | 3/6/2002   | SL | P | 360 |
| 161131  | 101*CAPTIME*06*06              | AA | 255101 | 1353 | 62.50        | 2113 | (9.87)         | 52.63        | (0.51)      | (0.51)      | 6717 | (0.17)      | 52.63        | 6/28/2007  | SL | P | 360 |
| 161132  | 101*AP.INVD*08*75              | AA | 255101 | 1353 | 172.72       | 2113 | (26.57)        | 146.15       | (1.44)      | (1.44)      | 6717 | (0.48)      | 146.15       | 8/23/2007  | SL | P | 360 |
| 161133  | 101*AP.INVD*08*75              | AA | 255101 | 1353 | 172.72       | 2113 | (26.57)        | 146.15       | (1.44)      | (1.44)      | 6717 | (0.48)      | 146.15       | 8/23/2007  | SL | P | 360 |
| 161134  | 101*CAPTIME*03*04              | AA | 255101 | 1353 | 187.50       | 2113 | (30.64)        | 156.86       | (1.56)      | (1.56)      | 6717 | (0.52)      | 156.86       | 3/28/2007  | SL | P | 360 |
| 161135  | 101*CAPTIME*09*04              | AA | 255101 | 1353 | 407.04       | 2113 | (61.67)        | 345.37       | (3.39)      | (3.39)      | 6717 | (1.13)      | 345.37       | 9/25/2007  | SL | P | 360 |
| 161136  | 101*CAPTIME*11*01              | AA | 255101 | 1353 | 610.56       | 2113 | (90.55)        | 520.01       | (5.10)      | (5.10)      | 6717 | (1.70)      | 520.01       | 11/28/2007 | SL | P | 360 |
| 161142  | 101*MISC.JE.A*07*03            | AA | 255101 | 1353 | 70,535.00    | 2113 | (10,969.14)    | 59,565.86    | (587.79)    | (587.79)    | 6717 | (195.93)    | 59,565.86    | 7/23/2007  | SL | P | 360 |
| 40514   | MANHOLES SANLANDO              | AA | 255101 | 1353 | 3,781.18     | 2113 | (318.25)       | 3,462.93     | (31.50)     | (31.50)     | 6717 | (10.50)     | 3,462.93     | 1/1/1900   | SL | P | 360 |
| 98248   | MANHOLES                       | AA | 255101 | 1353 | 24,321.02    | 2113 | (1,100.28)     | 23,220.74    | (202.35)    | (202.35)    | 6717 | (67.56)     | 23,220.74    | 1/1/2011   | SL | P | 360 |
| 1005148 | CIAC BELLA TUSCANY             | AA | 255101 | 1353 | 6,6          |      |                |              |             |             |      |             |              |            |    |   |     |

|         |                                |    |        |      |            |      |              |             |            |            |      |            |             |            |    |   |     |
|---------|--------------------------------|----|--------|------|------------|------|--------------|-------------|------------|------------|------|------------|-------------|------------|----|---|-----|
| 161170  | 101*AP.INVD*02*68              | AA | 255101 | 1400 | 2,300.00   | 2160 | (565.64)     | 1,734.36    | (31.95)    | (31.95)    | 6765 | (10.65)    | 1,734.36    | 2/28/2007  | SL | P | 216 |
| 161171  | 101*AP.INVD*09*68              | AA | 255101 | 1400 | 2,398.00   | 2160 | (549.72)     | 1,848.28    | (33.30)    | (33.30)    | 6765 | (11.10)    | 1,848.28    | 9/25/2007  | SL | P | 216 |
| 161172  | 101*AP.INVD*09*66              | AA | 255101 | 1400 | 2,450.00   | 2160 | (561.50)     | 1,888.50    | (34.02)    | (34.02)    | 6765 | (11.34)    | 1,888.50    | 9/25/2007  | SL | P | 216 |
| 161173  | 101*AP.INVD*10*74              | AA | 255101 | 1400 | 2,500.00   | 2160 | (567.07)     | 1,932.93    | (34.71)    | (34.71)    | 6765 | (11.57)    | 1,932.93    | 10/28/2007 | SL | P | 216 |
| 161174  | 101*AP.INVD*05*75              | AA | 255101 | 1400 | 2,655.74   | 2160 | (634.47)     | 2,021.27    | (36.90)    | (36.90)    | 6765 | (12.30)    | 2,021.27    | 5/28/2007  | SL | P | 216 |
| 161175  | 101*AP.INVD*03*77              | AA | 255101 | 1400 | 2,665.37   | 2160 | (649.58)     | 2,015.79    | (37.02)    | (37.02)    | 6765 | (12.34)    | 2,015.79    | 3/28/2007  | SL | P | 216 |
| 161176  | 101*AP.INVD*10*76              | AA | 255101 | 1400 | 2,682.74   | 2160 | (608.82)     | 2,073.92    | (37.26)    | (37.26)    | 6765 | (12.42)    | 2,073.92    | 10/28/2007 | SL | P | 216 |
| 161177  | 101*AP.INVD*03*75              | AA | 255101 | 1400 | 2,947.85   | 2160 | (718.40)     | 2,229.45    | (40.95)    | (40.95)    | 6765 | (13.65)    | 2,229.45    | 3/28/2007  | SL | P | 216 |
| 161178  | 101*AP.INVD*06*70              | AA | 255101 | 1400 | 3,149.50   | 2160 | (744.74)     | 2,404.76    | (43.74)    | (43.74)    | 6765 | (14.58)    | 2,404.76    | 6/28/2007  | SL | P | 216 |
| 161179  | 101*AP.INVD*05*71              | AA | 255101 | 1400 | 3,623.02   | 2160 | (865.51)     | 2,757.51    | (50.31)    | (50.31)    | 6765 | (16.77)    | 2,757.51    | 5/28/2007  | SL | P | 216 |
| 161180  | 101*AP.INVD*05*71              | AA | 255101 | 1400 | 4,900.00   | 2160 | (1,170.80)   | 3,729.20    | (68.07)    | (68.07)    | 6765 | (22.69)    | 3,729.20    | 5/28/2007  | SL | P | 216 |
| 161181  | 101*SEIL.A*10*03               | AA | 255101 | 1400 | 25,869.21  | 2160 | (6,451.44)   | 19,417.77   | (359.28)   | (359.28)   | 6765 | (119.76)   | 19,417.77   | 10/28/2007 | SL | P | 216 |
| 1004182 | ODYSSEY MANUFACTURING CO.      | AA | 255101 | 1400 | 7,700.00   | 2160 | (1,416.76)   | 6,283.24    | (106.95)   | (106.95)   | 6765 | (35.65)    | 6,283.24    | 2/19/2009  | SL | P | 216 |
| 5000211 | WEKIVA SRT SOMAT UNIT INITIATI | AA | 255101 | 1400 | 197,230.70 | 2160 | (29,246.87)  | 167,983.83  | (2,766.68) | (2,766.68) | 6765 | (913.10)   | 167,983.83  | 8/4/2010   | 1  | I | 216 |
| 40110   | WEKIVA BLOWER #1               | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40111   | WEKIVA BLOWER #2               | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40125   | WASTEWATER PLANT BACKFLOW DEVI | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40126   | WEKIVA BLOWER #3               | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40445   | DES PINAR WWTP BACK FLOW DEVIC | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40437   | DES PINAR AERATION BLOWER #1   | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40438   | DES PINAR AERATION BLOWER #2   | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40439   | DES PINAR DIGESTER BLOWER #1   | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40440   | DES PINAR DIGESTER BLOWER #2   | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40443   | DES PINAR SURGE TANK BLOWER #1 | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 40444   | DES PINAR SURGE TANK BLOWER #2 | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -          | 6765 | -          | -           | -          | -  | - | -   |
| 1004293 | FLO TREND SYSTEMS              | AA | 255101 | 1400 | 13,837.50  | 2160 | (3,734.67)   | 10,102.83   | (192.18)   | (192.18)   | 6765 | (64.06)    | 10,102.83   | 5/5/2009   | SL | P | 216 |
| 1004294 | FLO TREND SYSTEMS              | AA | 255101 | 1400 | 13,837.50  | 2160 | (3,734.67)   | 10,102.83   | (192.18)   | (192.18)   | 6765 | (64.06)    | 10,102.83   | 5/5/2009   | SL | P | 216 |
| 900809  | SEWER TRMT PLT.SYSTEMS,STRUCT  | AA | 255102 | 1400 | 15,768.14  | 2160 | (3,432.03)   | 12,336.11   | (219.00)   | (219.00)   | 6765 | (73.00)    | 12,336.11   | 12/1/2007  | SL | P | 216 |
| 96816   | PLANT SEWERS TRMT PLT          | AA | 255101 | 1410 | 10,134.93  | 2170 | 12,663.50    | 22,798.43   | (72.20)    | (72.20)    | 6775 | (24.13)    | 22,798.43   | 7/1/2008   | SL | P | 420 |
| 101966  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1420 | 644,005.46 | 2180 | (690,160.33) | (46,154.87) | (5,366.70) | (5,366.70) | 6785 | (1,788.90) | (46,154.87) | 6/21/1981  | SL | P | 360 |
| 1001132 | ABBOT FENCE INC                | AA | 255101 | 1430 | 2,396.00   | 2190 | (644.22)     | 1,751.78    | (33.27)    | (33.27)    | 6795 | (11.09)    | 1,751.78    | 4/29/2008  | SL | P | 216 |
| 96954   | OTHER PLT PUMP                 | AA | 255101 | 1435 | 8,204.99   | 2195 | (2,490.09)   | 5,714.90    | (113.97)   | (113.97)   | 6800 | (37.99)    | 5,714.90    | 9/10/2008  | SL | P | 216 |
| 1000804 | ITT FLYGT                      | AA | 255101 | 1435 | 3,738.37   | 2195 | (905.62)     | 2,832.75    | (51.93)    | (51.93)    | 6800 | (17.31)    | 2,832.75    | 4/10/2008  | SL | P | 216 |
| 1000995 | FLORIDA ARMATURE WORKS, INC.   | AA | 255101 | 1435 | 2,624.07   | 2195 | (635.63)     | 1,988.44    | (36.45)    | (36.45)    | 6800 | (12.15)    | 1,988.44    | 4/22/2008  | SL | P | 216 |
| 1002916 | L/S STARTER SIZE #2            | AA | 255101 | 1435 | -          | 2195 | -            | -           | -          | -          | 6800 | -          | -           | -          | -  | - | -   |
| 2000465 | OTHER PLT/MISC EQUIP PUMP      | AA | 255101 | 1435 | 4,502.88   | 2195 | -            | 4,502.88    | -          | -          | 6800 | -          | 4,502.88    | 2/6/2008   | 0  | I | -   |
| 2002541 | OTHER PLT PUMP                 | AA | 255101 | 1435 | 1,070.00   | 2195 | -            | 1,070.00    | -          | -          | 6800 | -          | 1,070.00    | 2/14/2008  | 0  | I | -   |
| 2002853 | OTHER PLT PUMP                 | AA | 255101 | 1435 | 2,739.20   | 2195 | -            | 2,739.20    | -          | -          | 6800 | -          | 2,739.20    | 2/20/2008  | 0  | I | -   |
| 97092   | OTHER PLT TREATMENT            | AA | 255101 | 1440 | 152.20     | 2200 | (16.10)      | 136.10      | (2.10)     | (2.10)     | 6805 | (0.70)     | 136.10      | 7/1/2008   | SL | P | 216 |
| 1001027 | REDESIGN DP BARSREEN           | AA | 255101 | 1440 | -          | 2200 | -            | -           | -          | -          | 6805 | -          | -           | -          | -  | - | -   |
| 1001133 | B&B STEEL ERECTORS INC         | AA | 255101 | 1440 | 3,200.00   | 2200 | (774.87)     | 2,425.13    | (44.43)    | (44.43)    | 6805 | (14.81)    | 2,425.13    | 4/29/2008  | SL | P | 216 |
| 1003141 | PLANT 1 DIGESTER AIR WAVES     | AA | 255101 | 1440 | 1,910.00   | 2200 | (443.24)     | 1,466.76    | (26.52)    | (26.52)    | 6805 | (8.84)     | 1,466.76    | 8/4/2008   | SL | P | 216 |
| 1003142 | PLANT 3 DIGESTER AIR WAVES     | AA | 255101 | 1440 | 2,990.00   | 2200 | (699.20)     | 2,290.80    | (41.52)    | (41.52)    | 6805 | (13.84)    | 2,290.80    | 8/4/2008   | SL | P | 216 |
| 2002324 | OTHER PLT TREATMENT            | AA | 255101 | 1440 | 12,480.48  | 2200 | (3,174.20)   | 9,306.28    | (173.34)   | (173.34)   | 6805 | (57.78)    | 9,306.28    | 1/31/2008  | SL | P | 216 |
| 1003687 | MOPLUV SERVICE LC              | AA | 255101 | 1445 | 1,513.80   | 2205 | (349.07)     | 1,164.73    | (21.03)    | (21.03)    | 6810 | (7.01)     | 1,164.73    | 9/16/2008  | SL | P | 216 |
| 1001013 | THOMPSON ELECTRIC COMPANY      | AA | 255102 | 1445 | 2,144.00   | 2205 | (655.45)     | 1,488.55    | (29.79)    | (29.79)    | 6810 | (9.93)     | 1,488.55    | 4/24/2008  | SL | P | 216 |
| 1001903 | REUSE PRESSURE TRANSDUCER      | AA | 255102 | 1445 | 2,705.92   | 2205 | (646.52)     | 2,059.40    | (37.59)    | (37.59)    | 6810 | (12.53)    | 2,059.40    | 6/5/2008   | SL | P | 216 |
| 98341   | OFFICE STRUCT & IMPRV          | AA | 255101 | 1455 | 734.00     | 2215 | (22.95)      | 711.05      | (4.59)     | (4.59)     | 6820 | (1.53)     | 711.05      | 1/1/2012   | SL | P | 480 |
| 101965  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1460 | 55,263.56  | 2220 | (119,693.05) | (64,429.49) | -          | -          | 6825 | -          | (64,429.49) | 11/24/1976 | 0  | I | -   |
| 1001010 | HOME DEPOT CREDIT SERVICES     | AA | 255101 | 1460 | 98.56      | 2220 | (33.00)      | 65.56       | (1.65)     | (1.65)     | 6825 | (0.55)     | 65.56       | 4/24/2008  | SL | P | 180 |
| 1001011 | HOME DEPOT CREDIT SERVICES     | AA | 255101 | 1460 | 97.57      | 2220 | (32.40)      | 65.17       | (1.62)     | (1.62)     | 6825 | (0.54)     | 65.17       | 4/24/2008  | SL | P | 180 |
| 1001012 | HOME DEPOT CREDIT SERVICES     | AA | 255101 | 1460 | 103.68     | 2220 | (34.80)      | 68.88       | (1.74)     | (1.74)     | 6825 | (0.58)     | 68.88       | 4/24/2008  | SL | P | 180 |
| 1001055 | DESK/ CHAIRS/ DESK EQUIP SWR   | AA | 255101 | 1460 | 672.37     | 2220 | (223.64)     | 448.73      | (11.22)    | (11.22)    | 6825 | (3.74)     | 448.73      | 4/29/2008  | SL | P | 180 |
| 1001342 | OFFICE FURN & EQPT             | AA | 255101 | 1460 | 411.36     | 2220 | (140.43)     | 270.93      | (6.87)     | (6.87)     | 6825 | (2.29)     | 270.93      | 5/1/2008   | SL | P | 180 |
| 1004686 | LOWE'S COMPANIES INC           | AA | 255101 | 1460 | 191.53     | 2220 | (42.40)      | 149.13      | (3.18)     | (3.18)     | 6825 | (1.06)     | 149.13      | 10/14/2009 | SL | P | 180 |
| 97230   | TOOL SHOP & MISC EQPT          | AA | 255101 | 1470 | 14,877.49  | 2230 | (13.43)      | 14,864.06   | (232.47)   | (232.47)   | 6835 | (77.49)    | 14,864.06   | 7/1/2008   | SL | P | 192 |
| 101966  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1470 | 80,356.07  | 2230 | (124,950.83) | (44,594.76) | -          | -          | 6835 | -          | (44,594.76) | 9/9/1983   | 0  | I | -   |
| 161182  | 101*AP.INVD*11*74              | AA | 255101 | 1470 | 94.93      | 2230 | (31.86)      | 63.07       | (1.47)     | (1.47)     | 6835 | (0.49)     | 63.07       | 11/28/2007 | SL | P | 192 |
| 161183  | 101*AP.INVD*06*68              | AA | 255101 | 1470 | 438.70     | 2230 | (159.72)     | 278.98      | (6.84)     | (6.84)     | 6835 | (2.28)     | 278.98      | 6/28/2007  | SL | P | 192 |
| 161184  | 101*AP.INVD*02*72              | AA | 255101 | 1470 | 438.75     | 2230 | (169.36)     | 269.39      | (6.87)     | (6.87)     | 6835 | (2.29)     | 269.39      | 2/28/2007  | SL | P | 192 |
| 2002897 | TOOL SHOP & MISC EQPT          | AA | 255101 | 1470 | 361.05     | 2230 | (116.78)     | 244.27      | (5.64)     | (5.64)     | 6835 | (1.88)     | 244.27      | 2/22/2008  | SL | P | 192 |
| 98163   | LABORATORY EQPT                | AA | 255101 | 1475 | 563.38     | 2235 | 598.39       | 1,161.77    | (9.39)     | (9.39)     | 6840 | (3.13)     | 1,161.77    | 1/1/2011   | SL | P | 180 |
| 1004996 | USA BLUEBOOK/UTILITY SUPPLY OF | AA | 255101 | 1475 | 605.03     | 2235 | (110.46)     | 494.57      | (10.08)    | (10.08)    | 6840 | (3.36)     | 494.57      | 6/17/2010  | SL | P | 180 |
| 1005037 | HACH CHEMICAL CO               | AA | 255101 | 1475 | 278.10     | 2235 | (49.50)      | 228.60      | (4.65)     | (4.65)     | 6840 | (1.55)     | 228.60      | 8/24/2010  | SL | P | 180 |
| 98416   | POWER OPERATED EQUIP           | AA | 255101 | 1480 | 336.66     | 2240 | -            | -           | -          | -          | 6845 | -          | -           | 1/1/2012   | 1  | P | 144 |
| 1004997 | WALKER MILLER EQUIPMENT CO INC | AA | 255101 | 1480 | 915.90     | 2240 | (194.22)     | 721.68      | (19.08)    | (19.08)    | 6845 | (6.36)     | 721.68      | 7/7/2010   | 1  | P | 144 |
| 101967  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1485 | 83,743.51  | 2245 | (92,637.00)  | (8,893.49)  | -          | -          | 6850 | -          | (8,893.49)  | 10/21/1997 | 0  | I | -   |
| 1001902 | HONEWELL 2 PEN RECORDER 4300   | AA | 255102 | 1485 | 1,481.51   | 2245 | (703.50)     | 778.01      | (37.05)    | (37.05)    | 6850 | (12.35)    | 778.01      | 6/3/2008   | SL | P | 120 |
| 171736  | 093*AP.INVD*05*81              | AA | 255101 | 1490 | 77,365.00  | 2250 | (34,676.41)  | 42,688.59   | (1,289.43) | (1,289.43) | 6855 | (429.81)   | 42,688.59   | 5/28/2007  | SL | P | 180 |
| 97388   | MISC EQUIP SEWER               | AA | 255101 | 1490 | 580.56     | 2250 | (135.51)     | 445.05      | (9.69)     | (9.69)     | 6855 | (3.23)     | 445.05      | 10/9/2008  | SL | P | 180 |
| 1001052 | MAINTENANCE OF BOBCAT          | AA | 255101 | 1490 | 444.93     | 2250 | (121.20)     | 323.73      | (7.41)     | (7.41)     | 6855 | (2.47)     | 323.73      | 4/29/2008  | SL | P | 180 |
| 2002283 | MISC EQUIP SEWER               | AA | 2551   |      |            |      |              |             |            |            |      |            |             |            |    |   |     |



|                                    |    |        |      |              |      |           |              |          |          |      |        |              |               |   |     |
|------------------------------------|----|--------|------|--------------|------|-----------|--------------|----------|----------|------|--------|--------------|---------------|---|-----|
| 101947 SEWER PLANT-CONVERTED ASSET | AA | 255101 | 3705 | (54,532.22)  | 4265 | 25,025.63 | (29,506.59)  | 340.83   | 340.83   | 7430 | 113.61 | (29,506.59)  | 8/7/2004 SL   | P | 480 |
| 101969 SEWER PLANT-CONVERTED ASSET | AA | 255101 | 3705 | (24,196.56)  | 4265 | 4,637.29  | (19,559.27)  | 151.23   | 151.23   | 7430 | 50.41  | (19,559.27)  | 7/4/2006 SL   | P | 480 |
| 101971 SEWER PLANT-CONVERTED ASSET | AA | 255101 | 3705 | (11,814.97)  | 4265 | 2,264.15  | (9,550.82)   | 73.83    | 73.83    | 7430 | 24.61  | (9,550.82)   | 7/4/2006 SL   | P | 480 |
| 101972 SEWER PLANT-CONVERTED ASSET | AA | 255101 | 3705 | (3,568.99)   | 4265 | 684.15    | (2,884.84)   | 22.32    | 22.32    | 7430 | 7.44   | (2,884.84)   | 7/4/2006 SL   | P | 480 |
| 161202 101*CB.TO.GL*05*09          | AA | 255101 | 3705 | (3,872.80)   | 4265 | 635.41    | (3,237.39)   | 24.21    | 24.21    | 7430 | 8.07   | (3,237.39)   | 5/28/2007 SL  | P | 480 |
| 161203 101*CB.TO.GL*02*09          | AA | 255101 | 3705 | (3,839.90)   | 4265 | 661.18    | (3,178.72)   | 24.00    | 24.00    | 7430 | 8.00   | (3,178.72)   | 2/28/2007 SL  | P | 480 |
| 161204 101*CB.TO.GL*02*10          | AA | 255101 | 3705 | (3,839.90)   | 4265 | 661.18    | (3,178.72)   | 24.00    | 24.00    | 7430 | 8.00   | (3,178.72)   | 2/28/2007 SL  | P | 480 |
| 161205 101*CB.TO.GL*09*09          | AA | 255101 | 3705 | (1,433.16)   | 4265 | 219.19    | (1,213.97)   | 8.97     | 8.97     | 7430 | 2.99   | (1,213.97)   | 9/25/2007 SL  | P | 480 |
| 161206 101*RECLASSIFY.A*02*05      | AA | 255101 | 3705 | 3,839.90     | 4265 | (661.18)  | 3,178.72     | (24.00)  | (24.00)  | 7430 | (8.00) | 3,178.72     | 2/28/2007 SL  | P | 480 |
| 2006712 CIAC-SEWER-TAP             | AA | 255101 | 3705 | (14,403.85)  | 4265 | 1,366.18  | (13,037.67)  | 90.03    | 90.03    | 7430 | 30.01  | (13,037.67)  | 11/1/2007 SL  | P | 480 |
| 2006856 CIAC-SWR MGMT FEE          | AA | 255101 | 3710 | -            | 4270 | -         | -            | -        | -        | 7435 | -      | -            | -             | - | -   |
| 2007000 CIAC-SWR RES CAP FEE       | AA | 255101 | 3715 | (24,181.16)  | 4275 | 2,103.11  | (22,078.05)  | 151.14   | 151.14   | 7440 | 50.38  | (22,078.05)  | 11/1/2007 SL  | P | 480 |
| 161207 101*CB.TO.GL*08*09          | AA | 255101 | 3720 | (7,543.50)   | 4280 | 392.81    | (7,150.69)   | 47.16    | 47.16    | 7445 | 15.72  | (7,150.69)   | 8/23/2007 SL  | P | 480 |
| 161208 101*CB.TO.GL*10*09          | AA | 255101 | 3720 | (3,125.00)   | 4280 | 442.68    | (2,682.32)   | 19.53    | 19.53    | 7445 | 6.51   | (2,682.32)   | 10/28/2007 SL | P | 480 |
| 2007144 CIAC-SWR PLT MOD FEE       | AA | 255101 | 3720 | -            | 4280 | -         | -            | -        | -        | 7445 | -      | -            | -             | - | -   |
| 2007288 CIAC-SWR PLT MTR FEE       | AA | 255101 | 3725 | -            | 4285 | -         | -            | -        | -        | 7450 | -      | -            | -             | - | -   |
| 161209 101*MISC.JE.A*07*03         | AA | 255101 | 3750 | (290,191.00) | 4310 | 41,716.28 | (248,474.72) | 1,813.68 | 1,813.68 | 7470 | 604.56 | (248,474.72) | 7/23/2007 SL  | P | 480 |
| 161210 101*CB.TO.GL*10*09          | AA | 255101 | 3750 | (300.00)     | 4310 | 39.69     | (260.31)     | 1.89     | 1.89     | 7470 | 0.63   | (260.31)     | 10/28/2007 SL | P | 480 |
| 2007359 CIAC-REUSE-TAP             | AA | 255102 | 3770 | -            | 4330 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |
| 2008008 CIAC-WATER-REUSE-TAP       | AA | 255102 | 3770 | (150.00)     | 4330 | 0.62      | (149.38)     | 0.62     | 0.62     | 7470 | 0.31   | (149.38)     | 1/31/2013 SL  | P | 480 |
| 2007363 CIAC-REUSE MGMT FEE        | AA | 255102 | 3775 | -            | 4335 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |
| 2007367 CIAC-REUSE RES CAP FEE     | AA | 255102 | 3780 | -            | 4340 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |
| 2007371 CIAC-REUSE PLT MOD FEE     | AA | 255102 | 3785 | -            | 4345 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |
| 2007375 CIAC-REUSE PLT MTR FEE     | AA | 255102 | 3790 | -            | 4350 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |

**Project 2004003**

|  |              |  |
|--|--------------|--|
| Corrected project balance:                 | 1,983,174.64 |  |
| Amount closed in Oct-08 (s/b Dec-07):      | 2,115,154.68 |  |
| Depreciation included in 2008 TY case:     |              | 16,524.65  |
|  | (131,980.04) |  |
|  |              | 67,138.72  |
| Adjustment that should have affected 2008: |              |  |
| Total corrected depreciation:              |              | <b>50,614.08</b> credit to include in 12/31/08 A/D balar |

**Project 2004697**

|  |           |   |
|--|-----------|---|
| Corrected project balance:                 | 10,410.35 |   |
| Amount closed in Oct-08 (s/b Oct-07):      | 11,220.80 |   |
| Depreciation included in 2008 TY case:     |           | 87.66   |
|  | (810.45)  |   |
|  |           | 406.65  |
| Adjustment that should have affected 2008: |           |   |
| Total corrected depreciation:              |           | <b>318.99</b> credit to include in 12/31/08 A/D balar |

**Project 2004834**

|  |          |  |
|--|----------|--|
| Corrected project balance:                 | 5,913.16 |  |
| Amount closed in Oct-08 (s/b Aug-08):      | 6,278.65 |  |
| Depreciation included in 2008 TY case:     |          | 49.05  |
|  | (365.49) |  |
|  |          | 123.19   |
| Adjustment that should have affected 2008: |          |  |
| Total corrected depreciation:              |          | <b>74.14</b> credit to include in 12/31/08 A/D balar |

**Project 2004872**

|  |          |   |
|--|----------|---|
| Corrected project balance:                 | 8,800.73 |   |
| Amount closed in Oct-08 (s/b Aug-08):      | 9,344.70 |   |
| Depreciation included in 2008 TY case:     |          | 73.01   |
|  | (543.97) |   |
|  |          | 183.35  |
| Adjustment that should have affected 2008: |          |   |
| Total corrected depreciation:              |          | <b>110.34</b> credit to include in 12/31/08 A/D balar |

**Project 2004823**

|                            |            |
|----------------------------|------------|
| Corrected project balance: | 116,196.21 |
|----------------------------|------------|

|  |             |   |
|--|-------------|---|
| Amount closed in Oct-08 (s/b Dec-07):      | 127,024.73  |   |
| Depreciation included in 2008 TY case:     |             | 1,058.54  |
|  | (10,828.52) |   |
| Adjustment that should have affected 2008: |             | 4,195.97  |
| Total corrected depreciation:              |             | <b>3,137.43</b> credit to include in 12/31/08 A/D balan |

**Project 2001991**

|  |              |  |
|--|--------------|--|
| Corrected project balance:                 | 1,425,242.20 |  |
| Amount closed in Oct-08 (s/b Jun-08):      | 1,460,564.76 |  |
| Depreciation included in 2008 TY case:     |              | 18,257.06  |
|  | (35,322.56)  |  |
| Adjustment that should have affected 2008: |              | 41,569.56  |
| Total corrected depreciation:              |              | <b>23,312.50</b> credit to include in 12/31/08 A/D balan |

**Project 2009017**

|  |            |   |
|--|------------|---|
| Corrected project balance:                 | 92,082.34  |   |
| Amount closed in Oct-08 (s/b Aug-08):      | 97,043.66  |   |
| Depreciation included in 2008 TY case:     |            | 1,213.05  |
| Adjustment that should have affected 2008: | (4,961.32) |   |
|  |            | 1,918.38  |
| Total corrected depreciation:              |            | <b>705.34</b> credit to include in 12/31/08 A/D balan |



Utilities Inc  
Depreciation Expense Report

| Asset Number | Description                    | LT | Business Unit | Asset Cost Object | Cost         | Accum Depr Acct OBJ | Accumulated Depreciation | Year to Date | Depreciation Expense Quarter to Date | Depr Expense Object | Current    | Net Book Value | Start Depr | D M | D I | M C | As of Date | Life Mos | 4/30/2013 |
|--------------|--------------------------------|----|---------------|-------------------|--------------|---------------------|--------------------------|--------------|--------------------------------------|---------------------|------------|----------------|------------|-----|-----|-----|------------|----------|-----------|
| 108265       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1020              |              | 1835                | (20.00)                  | (20.00)      |                                      | 6445                |            | (20.00)        |            |     |     |     |            |          |           |
| 108266       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1025              | 146,392.16   | 1840                | (41,801.76)              | 104,590.40   | (1,219.92)                           | 6450                | (304.98)   | 104,590.40     | 2/11/2000  | SL  |     |     |            |          | 480       |
| 108267       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1030              | 19,340.00    |                     |                          | 19,340.00    |                                      |                     |            | 19,340.00      | 12/31/2006 | 0   | I   |     |            |          |           |
| 108268       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1035              | 70,027.44    |                     |                          | 70,027.44    |                                      |                     |            | 70,027.44      | 12/31/2006 | 0   | I   |     |            |          |           |
| 108269       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1045              |              |                     |                          |              |                                      |                     |            |                |            |     |     |     |            |          |           |
| 160872       | 101*MISC.JE.A*07*04            | AA | 255100        | 1045              | 330.50       |                     |                          | 330.50       |                                      |                     |            | 330.50         | 7/23/2007  | 0   | I   |     |            |          |           |
| 160873       | 101*MISC.JE.A*07*04            | AA | 255100        | 1045              | 62.75        |                     |                          | 62.75        |                                      |                     |            | 62.75          | 7/23/2007  | 0   | I   |     |            |          |           |
| 95149        | STRUCT & IMPRV SRC SUPPLY      | AA | 255100        | 1050              | 34,219.21    | 1845                | (2,196.87)               | 32,022.34    | (357.40)                             | 6455                | (89.35)    | 32,022.34      | 7/1/2008   | SL  |     |     |            |          | 383       |
| 108270       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1050              | 34,727.74    | 1845                | (12,951.71)              | 21,776.03    | (362.68)                             | 6455                | (90.67)    | 21,776.03      | 5/5/1999   | SL  |     |     |            |          | 383       |
| 108271       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1050              | 130,219.67   | 1845                | (19,560.63)              | 110,659.04   | (1,360.00)                           | 6455                | (340.00)   | 110,659.04     | 11/18/2005 | SL  |     |     |            |          | 383       |
| 160874       | 101*AP.INVD*09*66              | AA | 255100        | 1050              | (2,392.00)   | 1845                | 425.05                   | (1,966.95)   | 25.00                                | 6455                | 6.25       | (1,966.95)     | 9/25/2007  | SL  |     |     |            |          | 383       |
| 160875       | 101*AP.INVD*09*66              | AA | 255100        | 1050              | 3,190.00     | 1845                | (566.53)                 | 2,623.47     | (33.32)                              | 6455                | (8.33)     | 2,623.47       | 9/25/2007  | SL  |     |     |            |          | 383       |
| 1001049      | FITTINGS/INVTY REPLACEMENT DES | AA | 255100        | 1050              | 2,870.80     | 1845                | (450.00)                 | 2,420.80     | (30.00)                              | 6455                | (7.50)     | 2,420.80       | 4/29/2008  | SL  |     |     |            |          | 383       |
| 1001061      | RSDS REROOF & FACIA            | AA | 255100        | 1050              | 2,560.00     | 1845                | (400.80)                 | 2,159.20     | (26.72)                              | 6455                | (6.68)     | 2,159.20       | 4/24/2008  | SL  |     |     |            |          | 383       |
| 1001062      | BLOWER ROOM DOORS              | AA | 255100        | 1050              | 1,098.00     | 1845                | (172.20)                 | 925.80       | (11.48)                              | 6455                | (2.87)     | 925.80         | 4/24/2008  | SL  |     |     |            |          | 383       |
| 1001257      | NEW WALL ELECTRICAL INSTALL    | AA | 255100        | 1050              | 250.00       | 1845                | (39.00)                  | 211.00       | (2.60)                               | 6455                | (0.65)     | 211.00         | 4/30/2008  | SL  |     |     |            |          | 383       |
| 1001924      | BADGER METER, INC              | AA | 255100        | 1050              | 7,363.83     | 1845                | (1,113.33)               | 6,250.50     | (76.92)                              | 6455                | (19.23)    | 6,250.50       | 6/4/2008   | SL  |     |     |            |          | 383       |
| 1001926      | BADGER METER, INC              | AA | 255100        | 1050              | 4,484.50     | 1845                | (677.93)                 | 3,806.57     | (46.84)                              | 6455                | (11.71)    | 3,806.57       | 6/4/2008   | SL  |     |     |            |          | 383       |
| 1002134      | INVENTORY PARTS                | AA | 255100        | 1050              | 739.68       | 1845                | (113.87)                 | 625.81       | (7.72)                               | 6455                | (1.93)     | 625.81         | 6/17/2008  | SL  |     |     |            |          | 383       |
| 1002552      | BADGER METER, INC              | AA | 255100        | 1050              | 4,302.81     | 1845                | (651.51)                 | 3,651.30     | (44.92)                              | 6455                | (11.23)    | 3,651.30       | 7/7/2008   | SL  |     |     |            |          | 383       |
| 2001388      | SUNSHINE BUILDING AND          | AA | 255100        | 1055              | 4,416.40     | 1845                | (749.45)                 | 3,666.95     | (46.12)                              | 6455                | (11.53)    | 3,666.95       | 12/19/2007 | SL  |     |     |            |          | 383       |
| 92244        | WATER BLDG & GRNDS             | AA | 255100        | 1055              | 61,793.92    | 1850                | (5,969.31)               | 55,824.61    | (64.36)                              | 6460                | (161.34)   | 55,824.61      | 12/1/2007  | SL  |     |     |            |          | 383       |
| 108272       | WATER PLANT-CONVERTED ASSET    | AA | 255100        | 1055              | 2,562,678.72 | 1850                | (420,494.99)             | 2,142,183.73 | (26,764.28)                          | 6460                | (6,691.07) | 2,142,183.73   | 3/23/1989  | SL  |     |     |            |          | 383       |
| 160876       | 101*AP.INVD*11*74              | AA | 255100        | 1055              | (3,627.00)   | 1850                | 625.07                   | (3,001.93)   | 37.88                                | 6460                | 9.47       | (3,001.93)     | 11/28/2007 | SL  |     |     |            |          | 383       |
| 160877       | 101*AP.INVD*11*74              | AA | 255100        | 1055              | (3,300.00)   | 1850                | 568.96                   | (2,731.04)   | 34.48                                | 6460                | 8.62       | (2,731.04)     | 11/28/2007 | SL  |     |     |            |          | 383       |
| 160878       | 101*AP.INVD*04*66              | AA | 255100        | 1055              | (1,860.00)   | 1850                | 354.95                   | (1,505.05)   | 19.44                                | 6460                | 4.86       | (1,505.05)     | 4/28/2007  | SL  |     |     |            |          | 383       |
| 160879       | 101*AP.INVD*09*68              | AA | 255100        | 1055              | (1,798.00)   | 1850                | 318.99                   | (1,479.01)   | 18.76                                | 6460                | 4.69       | (1,479.01)     | 9/25/2007  | SL  |     |     |            |          | 383       |
| 160880       | 101*AP.INVD*11*73              | AA | 255100        | 1055              | (1,282.00)   | 1850                | 221.11                   | (1,060.89)   | 13.40                                | 6460                | 3.35       | (1,060.89)     | 11/28/2007 | SL  |     |     |            |          | 383       |
| 160881       | 101*CAPTIME*10*01              | AA | 255100        | 1055              | 203.52       | 1850                | (35.53)                  | 167.99       | (2.12)                               | 6460                | (0.53)     | 167.99         | 10/28/2007 | SL  |     |     |            |          | 383       |
| 160882       | 101*AP.INVD*09*70              | AA | 255100        | 1055              | 600.00       | 1850                | (106.76)                 | 493.24       | (6.28)                               | 6460                | (1.57)     | 493.24         | 9/25/2007  | SL  |     |     |            |          | 383       |
| 160883       | 101*AP.INVD*04*69              | AA | 255100        | 1055              | 788.00       | 1850                | (150.47)                 | 637.53       | (8.24)                               | 6460                | (2.06)     | 637.53         | 4/28/2007  | SL  |     |     |            |          | 383       |
| 160884       | 101*CAPTIME*06*06              | AA | 255100        | 1055              | 843.75       | 1850                | (156.30)                 | 687.45       | (15.40)                              | 6460                | (2.20)     | 687.45         | 6/28/2007  | SL  |     |     |            |          | 383       |
| 160885       | 101*AP.INVD*02*72              | AA | 255100        | 1055              | 1,450.00     | 1850                | (284.13)                 | 1,165.87     | (26.53)                              | 6460                | (3.79)     | 1,165.87       | 2/28/2007  | SL  |     |     |            |          | 383       |
| 160886       | 101*AP.INVD*11*73              | AA | 255100        | 1055              | 1,710.00     | 1850                | (294.39)                 | 1,415.61     | (17.84)                              | 6460                | (4.46)     | 1,415.61       | 11/28/2007 | SL  |     |     |            |          | 383       |
| 160887       | 101*AP.INVD*09*68              | AA | 255100        | 1055              | 2,398.00     | 1850                | (425.75)                 | 1,972.25     | (43.82)                              | 6460                | (6.26)     | 1,972.25       | 9/25/2007  | SL  |     |     |            |          | 383       |
| 160888       | 101*AP.INVD*04*66              | AA | 255100        | 1055              | 2,480.00     | 1850                | (473.26)                 | 2,006.74     | (25.92)                              | 6460                | (6.48)     | 2,006.74       | 4/28/2007  | SL  |     |     |            |          | 383       |
| 160889       | 101*CAPTIME*03*04              | AA | 255100        | 1055              | 2,500.00     | 1850                | (483.59)                 | 2,016.41     | (26.12)                              | 6460                | (6.53)     | 2,016.41       | 3/28/2007  | SL  |     |     |            |          | 383       |
| 160890       | 101*CAPTIME*11*01              | AA | 255100        | 1055              | 2,883.20     | 1850                | (497.02)                 | 2,386.18     | (30.12)                              | 6460                | (7.53)     | 2,386.18       | 11/28/2007 | SL  |     |     |            |          | 383       |
| 160891       | 101*AP.INVD*11*71              | AA | 255100        | 1055              | 4,400.00     | 1850                | (758.40)                 | 3,641.60     | (45.96)                              | 6460                | (11.49)    | 3,641.60       | 11/28/2007 | SL  |     |     |            |          | 383       |
| 160892       | 101*AP.INVD*11*74              | AA | 255100        | 1055              | 4,836.00     | 1850                | (833.64)                 | 4,002.36     | (50.52)                              | 6460                | (12.63)    | 4,002.36       | 11/28/2007 | SL  |     |     |            |          | 383       |
| 2003272      | SKIDAWAY L.S. REHABILITATION   | AA | 255100        | 1055              | 10,567.84    | 1850                | (2,043.35)               | 8,524.49     | (110.36)                             | 6460                | (27.59)    | 8,524.49       | 3/27/2007  | SL  |     |     |            |          | 383       |
| 1002135      | REPAIR ASPHALT                 | AA | 255100        | 1065              | 907.92       | 1860                | (139.83)                 | 768.09       | (9.48)                               | 6470                | (2.37)     | 768.09         | 6/17/2008  | SL  |     |     |            |          | 383       |
| 1003587      | WEKIVA SPRINGS RD UTILITY RELO | AA | 255100        | 1065              |              | 1860                | (122,579.94)             | (122,579.94) |                                      | 6470                |            | (122,579.94)   |            |     |     |     |            |          |           |
| 1003590      | SANLANDO CRA DIGITAL ALARM UPG | AA | 255100        | 1065              |              | 1860                | (734.44)                 | (734.44)     |                                      | 6470                |            | (734.44)       |            |     |     |     |            |          |           |
| 1003597      | WEKIVA WTP BUILDING LOUVER REP | AA | 255100        | 1065              | 5,913.16     | 1860                | (1,019.07)               | 4,894.09     | (237.57)                             | 6470                | (15.44)    | 4,894.09       | 11/30/2007 | SL  |     |     |            |          | 383       |
| 1003598      | WEKIVA WTP DEBRIS REMOVAL      | AA | 255100        | 1065              |              | 1860                | (705.90)                 | (705.90)     |                                      | 6470                |            | (705.90)       |            |     |     |     |            |          |           |
| 1003600      | DES PINAR WTP HSP #1 VFD REPLA | AA | 255100        | 1065              | 7,922.43     | 1860                | (1,344.92)               | 6,577.51     | (241.88)                             | 6470                | (20.69)    | 6,577.51       | 12/31/2007 | SL  |     |     |            |          | 383       |
| 1006499      | FENCE AT WTP DesPinar          | AA | 255100        | 1065              | 8,800.00     | 1860                | (53.25)                  | 8,746.75     | (53.25)                              | 6470                | (17.75)    | 8,746.75       | 2/18/2013  | SL  |     |     |            |          | 383       |
| 2003273      | WEKIVA WTP HSP #3 CHECK VALVE  | AA | 255100        | 1065              |              | 1860                | (1,186.65)               | (1,186.65)   |                                      | 6470                |            | (1,186.65)     |            |     |     |     |            |          |           |
| 2003298      | MARKHAM WOODS RD. OUTFALL RELO | AA | 255100        | 1065              |              | 1860                | (1,384.38)               | (1,384.38)   |                                      | 6470                |            | (1,384.38)     |            |     |     |     |            |          |           |
| 2003449      | HUTCHINSON ISLAND GENERATOR DI | AA | 255100        | 1065              |              | 1860                | (6,083.25)               | (6,083.25)   |                                      | 6470                |            | (6,083.25)     |            |     |     |     |            |          |           |
| 40112        | WEKIVA WELL #7                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |          |           |
| 40113        | WEKIVA WELL #8                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |          |           |
| 40114        | WEKIVA WELL #5                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |          |           |
| 40115        | WEKIVA WELL #6                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |          |           |
| 40116        | WEKIVA WELL #9                 | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |          |           |
| 40419        | KNOLLWOOD WELL #3              | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |          |           |
| 40421        | KNOLLWOOD WELL #4              | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |          |           |
| 40423        | DES PINER WELL #1              | AA | 255100        | 1080              |              | 1875                | -                        | -            |                                      | 6485                |            | -              |            |     |     |     |            |          |           |
| 40425        | DES PINER WELL #1              | AA | 255100        | 1080              | 169.60       | 1875                | (26.32)                  | 143.28       | (1.88)                               | 6485                | (0.47)     | 143.28         | 11/29/2007 | SL  |     |     |            |          | 360       |
| 40427        | DES PINER WELL #1A             | AA | 255100        | 1080              | 440.96       | 1875                | (68.32)                  | 372.64       | (4.88)                               | 6485                | (1.22)     | 372.64         | 11/29/2007 | SL  |     |     |            |          | 360       |
| 40431        |                                |    |               |                   |              |                     |                          |              |                                      |                     |            |                |            |     |     |     |            |          |           |

|         |                             |    |        |      |              |      |                |              |             |             |      |             |              |            |    |   |     |
|---------|-----------------------------|----|--------|------|--------------|------|----------------|--------------|-------------|-------------|------|-------------|--------------|------------|----|---|-----|
| 91576   | WTR CHEM STORAGE,TANKS,TAPS | AA | 255100 | 1120 | 13,110.30    | 1915 | (1,106.18)     | 12,004.12    | (117.97)    | (206.41)    | 6525 | (29.53)     | 12,004.12    | 12/1/2007  | SL | P | 444 |
| 108276  | WATER PLANT-CONVERTED ASSET | AA | 255100 | 1120 | 1,042,005.01 | 1915 | (795,023.88)   | 246,981.13   | (9,387.44)  | (16,428.02) | 6525 | (2,346.86)  | 246,981.13   | 12/6/1985  | SL | P | 444 |
| 160911  | 101*AP.INVD*09*68           | AA | 255100 | 1120 | (2,696.00)   | 1915 | 412.83         | (2,283.17)   | 24.28       |             | 6525 | 6.07        | (2,283.17)   | 9/25/2007  | SL | P | 444 |
| 160912  | 101*AP.INVD*09*68           | AA | 255100 | 1120 | (1,796.00)   | 1915 | 275.42         | (1,520.58)   | 16.20       |             | 6525 | 4.05        | (1,520.58)   | 9/25/2007  | SL | P | 444 |
| 160913  | 101*AP.INVD*06*72           | AA | 255100 | 1120 | 10.69        | 1915 | (1.45)         | 9.24         | (0.08)      |             | 6525 | (0.02)      | 9.24         | 6/28/2007  | SL | P | 444 |
| 160914  | 101*AP.INVD*08*81           | AA | 255100 | 1120 | 49.22        | 1915 | (7.60)         | 41.62        | (0.77)      |             | 6525 | (0.11)      | 41.62        | 8/23/2007  | SL | P | 444 |
| 160915  | 101*AP.INVD*04*68           | AA | 255100 | 1120 | 84.71        | 1915 | (13.88)        | 70.83        | (0.76)      |             | 6525 | (0.19)      | 70.83        | 4/28/2007  | SL | P | 444 |
| 160916  | 101*AP.INVD*02*71           | AA | 255100 | 1120 | 186.18       | 1915 | (31.48)        | 154.70       | (1.68)      |             | 6525 | (0.42)      | 154.70       | 2/28/2007  | SL | P | 444 |
| 160917  | 101*AP.INVD*04*66           | AA | 255100 | 1120 | 319.37       | 1915 | (52.58)        | 266.79       | (2.88)      |             | 6525 | (0.72)      | 266.79       | 4/28/2007  | SL | P | 444 |
| 160918  | 101*AP.INVD*09*68           | AA | 255100 | 1120 | 2,395.00     | 1915 | (366.60)       | 2,028.40     | (21.56)     |             | 6525 | (5.39)      | 2,028.40     | 9/25/2007  | SL | P | 444 |
| 160919  | 101*AP.INVD*09*68           | AA | 255100 | 1120 | 3,595.00     | 1915 | (550.88)       | 3,044.12     | (32.40)     |             | 6525 | (8.10)      | 3,044.12     | 9/25/2007  | SL | P | 444 |
| 40417   | KNOLLWOOD HYDRO TANK        | AA | 255100 | 1120 | 432.96       | 1915 | (34.30)        | 398.66       | (3.92)      |             | 6525 | (0.98)      | 398.66       | 11/29/2007 | SL | P | 444 |
| 40418   | KNOLLWOOD HYDRO TANK PRV    | AA | 255100 | 1120 |              | 1915 | -              | -            | -           |             | 6525 | -           | -            | -          | -  | - | -   |
| 40415   | KNOLLWOOD GST               | AA | 255100 | 1120 |              | 1915 | -              | -            | -           |             | 6525 | -           | -            | -          | -  | - | -   |
| 40429   | DES PINAR NORTH GST         | AA | 255100 | 1120 |              | 1915 | -              | -            | -           |             | 6525 | -           | -            | -          | -  | - | -   |
| 40430   | DES PINAR SOUTH GST         | AA | 255100 | 1120 |              | 1915 | -              | -            | -           |             | 6525 | -           | -            | -          | -  | - | -   |
| 91910   | WATER MAINS, NEW OR REPL    | AA | 255100 | 1125 | 448,360.62   | 1920 | (34,888.23)    | 413,472.39   | (3,460.19)  | (6,049.78)  | 6530 | (870.60)    | 413,472.39   | 12/1/2007  | SL | P | 515 |
| 108277  | WATER PLANT-CONVERTED ASSET | AA | 255100 | 1125 | 7,225,450.63 | 1920 | (4,566,543.02) | 2,658,907.61 | (56,124.11) | (98,218.22) | 6530 | (14,030.00) | 2,658,907.61 | 12/10/1986 | SL | P | 515 |
| 160920  | 101*AP.INVD*07*73           | AA | 255100 | 1125 | (3,574.00)   | 1920 | 486.14         | (3,087.86)   | 27.76       |             | 6530 | 6.94        | (3,087.86)   | 7/23/2007  | SL | P | 515 |
| 160921  | 101*AP.INVD*04*66           | AA | 255100 | 1125 | (2,020.00)   | 1920 | 286.34         | (1,733.66)   | 15.68       |             | 6530 | 3.92        | (1,733.66)   | 4/28/2007  | SL | P | 515 |
| 160922  | 101*CAPTIME*03*04           | AA | 255100 | 1125 | 468.75       | 1920 | (67.40)        | 401.35       | (3.64)      |             | 6530 | (0.91)      | 401.35       | 3/28/2007  | SL | P | 515 |
| 160923  | 101*AP.INVD*04*66           | AA | 255100 | 1125 | 2,693.16     | 1920 | (382.00)       | 2,311.16     | (20.92)     |             | 6530 | (5.23)      | 2,311.16     | 4/28/2007  | SL | P | 515 |
| 160924  | 101*CAPTIME*11*01           | AA | 255100 | 1125 | 4,341.76     | 1920 | (556.43)       | 3,785.33     | (33.72)     |             | 6530 | (8.43)      | 3,785.33     | 11/28/2007 | SL | P | 515 |
| 160925  | 101*CAPTIME*10*01           | AA | 255100 | 1125 | 4,443.52     | 1920 | (578.42)       | 3,865.10     | (34.52)     |             | 6530 | (8.63)      | 3,865.10     | 10/28/2007 | SL | P | 515 |
| 160926  | 101*AP.INVD*07*73           | AA | 255100 | 1125 | 4,764.92     | 1920 | (647.97)       | 4,116.95     | (37.00)     |             | 6530 | (9.25)      | 4,116.95     | 7/23/2007  | SL | P | 515 |
| 160927  | 101*MISC.JE.A*07*03         | AA | 255100 | 1125 | 8,030.50     | 1920 | (1,092.09)     | 6,938.41     | (62.36)     |             | 6530 | (15.59)     | 6,938.41     | 7/23/2007  | SL | P | 515 |
| 160928  | 101*CAPTIME*09*04           | AA | 255100 | 1125 | 12,279.04    | 1920 | (1,621.39)     | 10,657.65    | (95.36)     |             | 6530 | (23.84)     | 10,657.65    | 9/25/2007  | SL | P | 515 |
| 160929  | 101*CAPTIME*03*04           | AA | 255100 | 1125 | 17,000.00    | 1920 | (2,444.73)     | 14,555.27    | (132.04)    |             | 6530 | (33.01)     | 14,555.27    | 3/28/2007  | SL | P | 515 |
| 160930  | 101*CAPTIME*06*06           | AA | 255100 | 1125 | 18,156.25    | 1920 | (2,504.04)     | 15,652.21    | (141.00)    |             | 6530 | (35.25)     | 15,652.21    | 6/28/2007  | SL | P | 515 |
| 160931  | 101*MISC.JE.A*07*03         | AA | 255100 | 1125 | 232,050.00   | 1920 | (31,562.84)    | 200,487.16   | (1,802.32)  | (3,154.06)  | 6530 | (450.58)    | 200,487.16   | 7/23/2007  | SL | P | 515 |
| 1005145 | CIAC BELLA TUSCANY          | AA | 255100 | 1125 | 12,618.68    | 1920 | (735.00)       | 11,883.68    | (98.00)     | (171.50)    | 6530 | (24.50)     | 11,883.68    | 11/1/2010  | SL | P | 515 |
| 1005150 | CIAC BELLA TUSCANY          | AA | 255100 | 1125 | 4,977.45     | 1920 | (289.80)       | 4,687.65     | (38.64)     | (67.62)     | 6530 | (9.66)      | 4,687.65     | 11/1/2010  | SL | P | 515 |
| 1005831 | CIAC LAKE BRANTLEY PHASE II | AA | 255100 | 1125 | 25,571.06    | 1920 | (943.36)       | 24,627.70    | (198.60)    | (347.55)    | 6530 | (48.65)     | 24,627.70    | 10/1/2011  | SL | P | 515 |
| 40521   | WATER MAINS                 | AA | 255100 | 1125 | 560.24       | 1920 | (36.86)        | 523.38       | (7.83)      |             | 6530 | (0.09)      | 523.38       | 1/1/1900   | SL | P | 515 |
| 40501   | MAIN VALVES DISTRIBUTION    | AA | 255100 | 1125 | 38.60        | 1920 | (2.73)         | 35.87        | (0.49)      |             | 6530 | (0.07)      | 35.87        | 1/1/1900   | SL | P | 515 |
| 96112   | SERVICE LINES               | AA | 255100 | 1130 | 319,303.51   | 1925 | (15,984.41)    | 303,319.10   | (2,605.95)  | (4,546.68)  | 6535 | (665.22)    | 303,319.10   | 10/21/2008 | SL | P | 480 |
| 108278  | WATER PLANT-CONVERTED ASSET | AA | 255100 | 1130 | 1,259,594.45 | 1925 | (775,730.33)   | 483,864.12   | (10,497.81) | (18,371.46) | 6535 | (2,624.16)  | 483,864.12   | 8/13/1988  | SL | P | 480 |
| 160932  | 101*AP.INVD*10*76           | AA | 255100 | 1130 | (1,898.00)   | 1925 | 264.76         | (1,633.24)   | 15.80       |             | 6535 | 3.95        | (1,633.24)   | 10/28/2007 | SL | P | 480 |
| 160933  | 101*AP.INVD*04*66           | AA | 255100 | 1130 | (1,013.00)   | 1925 | 154.12         | (858.88)     | 8.44        |             | 6535 | 2.11        | (858.88)     | 4/28/2007  | SL | P | 480 |
| 160934  | 101*AP.INVD*04*66           | AA | 255100 | 1130 | (347.00)     | 1925 | 52.62          | (294.38)     | 2.88        |             | 6535 | 0.72        | (294.38)     | 4/28/2007  | SL | P | 480 |
| 160935  | 101*AP.INVD*06*75           | AA | 255100 | 1130 | 77.10        | 1925 | (11.37)        | 65.73        | (0.64)      |             | 6535 | (0.16)      | 65.73        | 6/28/2007  | SL | P | 480 |
| 160936  | 101*AP.INVD*04*67           | AA | 255100 | 1130 | 206.51       | 1925 | (31.41)        | 175.10       | (1.72)      |             | 6535 | (0.43)      | 175.10       | 4/28/2007  | SL | P | 480 |
| 160937  | 101*AP.INVD*10*76           | AA | 255100 | 1130 | 242.58       | 1925 | (34.17)        | 208.41       | (2.04)      |             | 6535 | (0.51)      | 208.41       | 10/28/2007 | SL | P | 480 |
| 160938  | 101*AP.INVD*03*73           | AA | 255100 | 1130 | 258.96       | 1925 | (39.99)        | 218.97       | (2.16)      |             | 6535 | (0.54)      | 218.97       | 3/28/2007  | SL | P | 480 |
| 160939  | 101*AP.INVD*08*76           | AA | 255100 | 1130 | 279.27       | 1925 | (40.05)        | 239.22       | (2.32)      |             | 6535 | (0.58)      | 239.22       | 8/23/2007  | SL | P | 480 |
| 160940  | 101*AP.INVD*01*69           | AA | 255100 | 1130 | 379.33       | 1925 | (60.04)        | 319.29       | (3.16)      |             | 6535 | (0.79)      | 319.29       | 1/28/2007  | SL | P | 480 |
| 160941  | 101*AP.INVD*06*75           | AA | 255100 | 1130 | 379.48       | 1925 | (56.12)        | 323.36       | (3.16)      |             | 6535 | (0.79)      | 323.36       | 6/28/2007  | SL | P | 480 |
| 160942  | 101*AP.INVD*05*73           | AA | 255100 | 1130 | 394.04       | 1925 | (59.09)        | 334.95       | (3.28)      |             | 6535 | (0.82)      | 334.95       | 5/28/2007  | SL | P | 480 |
| 160943  | 101*AP.INVD*01*69           | AA | 255100 | 1130 | 404.58       | 1925 | (63.87)        | 340.71       | (3.36)      |             | 6535 | (0.84)      | 340.71       | 1/28/2007  | SL | P | 480 |
| 160944  | 101*AP.INVD*08*79           | AA | 255100 | 1130 | 415.02       | 1925 | (59.39)        | 355.63       | (3.44)      |             | 6535 | (0.86)      | 355.63       | 8/23/2007  | SL | P | 480 |
| 160945  | 101*AP.INVD*09*66           | AA | 255100 | 1130 | 436.56       | 1925 | (61.89)        | 374.67       | (3.64)      |             | 6535 | (0.91)      | 374.67       | 9/25/2007  | SL | P | 480 |
| 160946  | 101*AP.INVD*06*72           | AA | 255100 | 1130 | 448.24       | 1925 | (66.09)        | 382.15       | (3.72)      |             | 6535 | (0.93)      | 382.15       | 6/28/2007  | SL | P | 480 |
| 160947  | 101*AP.INVD*04*66           | AA | 255100 | 1130 | 462.39       | 1925 | (70.15)        | 392.24       | (3.84)      |             | 6535 | (0.96)      | 392.24       | 4/28/2007  | SL | P | 480 |
| 160948  | 101*AP.INVD*11*70           | AA | 255100 | 1130 | 479.48       | 1925 | (66.00)        | 413.48       | (4.00)      |             | 6535 | (1.00)      | 413.48       | 11/28/2007 | SL | P | 480 |
| 160949  | 101*AP.INVD*07*74           | AA | 255100 | 1130 | 558.79       | 1925 | (81.28)        | 477.51       | (4.64)      |             | 6535 | (1.16)      | 477.51       | 7/23/2007  | SL | P | 480 |
| 160950  | 101*AP.INVD*06*75           | AA | 255100 | 1130 | 651.61       | 1925 | (96.59)        | 555.02       | (5.44)      |             | 6535 | (1.36)      | 555.02       | 6/28/2007  | SL | P | 480 |
| 160951  | 101*AP.INVD*03*78           | AA | 255100 | 1130 | 659.90       | 1925 | (101.51)       | 558.39       | (5.48)      |             | 6535 | (1.37)      | 558.39       | 3/28/2007  | SL | P | 480 |
| 160952  | 101*AP.INVD*06*69           | AA | 255100 | 1130 | 756.28       | 1925 | (112.21)       | 644.07       | (6.32)      | (11.06)     | 6535 | (1.58)      | 644.07       | 6/28/2007  | SL | P | 480 |
| 160953  | 101*AP.INVD*03*78           | AA | 255100 | 1130 | 773.65       | 1925 | (119.25)       | 654.40       | (6.44)      | (11.27)     | 6535 | (1.61)      | 654.40       | 3/28/2007  | SL | P | 480 |
| 160954  | 101*AP.INVD*07*71           | AA | 255100 | 1130 | 816.01       | 1925 | (119.08)       | 696.93       | (6.80)      | (11.90)     | 6535 | (1.70)      | 696.93       | 7/23/2007  | SL | P | 480 |
| 160955  | 101*AP.INVD*08*75           | AA | 255100 | 1130 | 816.35       | 1925 | (117.35)       | 699.00       | (6.80)      | (11.90)     | 6535 | (1.70)      | 699.00       | 8/23/2007  | SL | P | 480 |
| 160956  | 101*AP.INVD*11*73           | AA | 255100 | 1130 | 820.56       | 1925 | (112.87)       | 707.69       | (6.84)      | (11.97)     | 6535 | (1.71)      | 707.69       | 11/28/2007 | SL | P | 480 |
| 160957  | 101*AP.INVD*04*72           | AA | 255100 | 1130 | 824.31       | 1925 | (125.61)       | 698.70       | (6.88)      | (12.04)     | 6535 | (1.72)      | 698.70       | 4/28/2007  | SL | P | 480 |
| 160958  | 101*AP.INVD*07*71           | AA | 255100 | 1130 | 896.16       | 1925 | (130.97)       | 765.19       | (7.48)      | (13.09)     | 6535 | (1.87)      | 765.19       | 7/23/2007  | SL | P | 480 |
| 160959  | 101*AP.INVD*05*71           | AA | 255100 | 1130 | 1,017.43     | 1925 | (152.75)       | 864.68       | (8.48)      | (14.84)     | 6535 | (2.12)      | 864.68       | 5/28/2007  | SL | P | 480 |
| 160960  | 101*AP.INVD*06*72           | AA | 255100 | 1130 | 1,040.52     | 1925 | (154.13)       | 886.39       | (8.68)      | (15.19)     | 6535 | (2.17)      | 886.39       | 6/28/2007  | SL | P | 480 |
| 160961  | 101*AP.INVD*10*76           | AA | 255100 | 1130 | 1,041.21     | 1925 | (145.44)       | 895.77       | (8.68)      | (15.19)     | 6535 | (2.17)      | 895.77       | 10/28/2007 | SL | P | 480 |
| 160962  | 101*AP.INVD*08*77           | AA | 255100 | 1130 | 1,109.58     | 1925 | (159.47)       | 950.11       | (9.24)      | (16.17)     | 6535 | (2.31)      | 950.11       | 8/23/2007  | SL | P | 480 |
| 160963  | 101*AP.INVD*10*76           | AA | 255100 | 1130 | 1,287.15     | 1925 | (179.63)       | 1,107.52     | (10.72)     | (18.76)     | 6535 | (2.68)      | 1,107.52     |            |    |   |     |

|         |                                |    |        |      |            |      |             |            |            |             |      |          |            |            |    |   |     |
|---------|--------------------------------|----|--------|------|------------|------|-------------|------------|------------|-------------|------|----------|------------|------------|----|---|-----|
| 160992  | 101*AP.INVD*01*67              | AA | 255100 | 1135 | 245.34     | 1930 | (77.55)     | 167.79     | (4.08)     | (7.14)      | 6540 | (1.02)   | 167.79     | 1/28/2007  | SL | P | 240 |
| 160993  | 101*AP.INVD*05*69              | AA | 255100 | 1135 | 245.69     | 1930 | (73.53)     | 172.16     | (4.08)     | (7.14)      | 6540 | (1.02)   | 172.16     | 5/28/2007  | SL | P | 240 |
| 160994  | 101*AP.INVD*06*75              | AA | 255100 | 1135 | 309.99     | 1930 | (91.65)     | 218.34     | (5.16)     | (9.03)      | 6540 | (1.29)   | 218.34     | 6/28/2007  | SL | P | 240 |
| 160995  | 101*AP.INVD*06*75              | AA | 255100 | 1135 | 309.99     | 1930 | (91.65)     | 218.34     | (5.16)     | (9.03)      | 6540 | (1.29)   | 218.34     | 6/28/2007  | SL | P | 240 |
| 160996  | 101*AP.INVD*07*76              | AA | 255100 | 1135 | 341.77     | 1930 | (99.49)     | 242.28     | (5.68)     | (9.94)      | 6540 | (1.42)   | 242.28     | 7/23/2007  | SL | P | 240 |
| 160997  | 101*AP.INVD*09*68              | AA | 255100 | 1135 | 342.18     | 1930 | (97.24)     | 244.94     | (5.72)     | (10.01)     | 6540 | (1.43)   | 244.94     | 9/25/2007  | SL | P | 240 |
| 160998  | 101*AP.INVD*06*72              | AA | 255100 | 1135 | 363.67     | 1930 | (107.94)    | 255.73     | (6.08)     | (10.64)     | 6540 | (1.52)   | 255.73     | 6/28/2007  | SL | P | 240 |
| 160999  | 101*AP.INVD*11*73              | AA | 255100 | 1135 | 403.84     | 1930 | (110.89)    | 292.95     | (6.72)     | (11.76)     | 6540 | (1.68)   | 292.95     | 11/28/2007 | SL | P | 240 |
| 161000  | 101*AP.INVD*09*70              | AA | 255100 | 1135 | 481.18     | 1930 | (136.04)    | 345.14     | (8.00)     | (14.00)     | 6540 | (2.00)   | 345.14     | 9/25/2007  | SL | P | 240 |
| 161001  | 101*AP.INVD*04*66              | AA | 255100 | 1135 | 504.00     | 1930 | (153.39)    | 350.61     | (8.40)     | (14.70)     | 6540 | (2.10)   | 350.61     | 4/28/2007  | SL | P | 240 |
| 161002  | 101*AP.INVD*04*66              | AA | 255100 | 1135 | 552.90     | 1930 | (168.03)    | 384.87     | (9.20)     | (16.10)     | 6540 | (2.30)   | 384.87     | 4/28/2007  | SL | P | 240 |
| 161003  | 101*AP.INVD*04*66              | AA | 255100 | 1135 | 587.08     | 1930 | (178.92)    | 408.16     | (9.80)     | (17.15)     | 6540 | (2.45)   | 408.16     | 4/28/2007  | SL | P | 240 |
| 161004  | 101*AP.INVD*06*72              | AA | 255100 | 1135 | 600.42     | 1930 | (177.60)    | 422.82     | (10.00)    | (17.50)     | 6540 | (2.50)   | 422.82     | 6/28/2007  | SL | P | 240 |
| 161005  | 101*AP.INVD*04*70              | AA | 255100 | 1135 | 603.26     | 1930 | (183.37)    | 419.89     | (10.04)    | (17.57)     | 6540 | (2.51)   | 419.89     | 4/28/2007  | SL | P | 240 |
| 161006  | 101*AP.INVD*04*70              | AA | 255100 | 1135 | 603.44     | 1930 | (183.37)    | 420.07     | (10.04)    | (17.57)     | 6540 | (2.51)   | 420.07     | 4/28/2007  | SL | P | 240 |
| 161007  | 101*AP.INVD*04*68              | AA | 255100 | 1135 | 617.07     | 1930 | (187.73)    | 429.34     | (10.28)    | (17.99)     | 6540 | (2.57)   | 429.34     | 4/28/2007  | SL | P | 240 |
| 161008  | 101*AP.INVD*05*75              | AA | 255100 | 1135 | 619.74     | 1930 | (185.92)    | 433.82     | (10.32)    | (18.06)     | 6540 | (2.58)   | 433.82     | 5/28/2007  | SL | P | 240 |
| 161009  | 101*AP.INVD*07*76              | AA | 255100 | 1135 | 619.98     | 1930 | (180.75)    | 439.23     | (10.32)    | (18.06)     | 6540 | (2.58)   | 439.23     | 7/23/2007  | SL | P | 240 |
| 161010  | 101*AP.INVD*08*81              | AA | 255100 | 1135 | 619.98     | 1930 | (178.11)    | 441.87     | (10.32)    | (18.06)     | 6540 | (2.58)   | 441.87     | 8/23/2007  | SL | P | 240 |
| 161011  | 101*AP.INVD*07*76              | AA | 255100 | 1135 | 621.58     | 1930 | (181.43)    | 440.15     | (10.36)    | (18.13)     | 6540 | (2.59)   | 440.15     | 7/23/2007  | SL | P | 240 |
| 161012  | 101*AP.INVD*08*81              | AA | 255100 | 1135 | 621.58     | 1930 | (178.79)    | 442.79     | (10.36)    | (18.13)     | 6540 | (2.59)   | 442.79     | 8/23/2007  | SL | P | 240 |
| 161013  | 101*AP.INVD*09*70              | AA | 255100 | 1135 | 621.70     | 1930 | (176.15)    | 445.55     | (10.36)    | (18.13)     | 6540 | (2.59)   | 445.55     | 9/25/2007  | SL | P | 240 |
| 161014  | 101*AP.INVD*09*70              | AA | 255100 | 1135 | 621.70     | 1930 | (176.15)    | 445.55     | (10.36)    | (18.13)     | 6540 | (2.59)   | 445.55     | 9/25/2007  | SL | P | 240 |
| 161015  | 101*AP.INVD*10*76              | AA | 255100 | 1135 | 648.51     | 1930 | (180.97)    | 467.54     | (10.80)    | (18.90)     | 6540 | (2.70)   | 467.54     | 10/28/2007 | SL | P | 240 |
| 161016  | 101*AP.INVD*08*81              | AA | 255100 | 1135 | 657.18     | 1930 | (189.13)    | 468.05     | (10.96)    | (19.18)     | 6540 | (2.74)   | 468.05     | 8/23/2007  | SL | P | 240 |
| 161017  | 101*AP.INVD*11*73              | AA | 255100 | 1135 | 665.21     | 1930 | (182.84)    | 482.37     | (11.08)    | (19.39)     | 6540 | (2.77)   | 482.37     | 11/28/2007 | SL | P | 240 |
| 161018  | 101*AP.INVD*10*74              | AA | 255100 | 1135 | 666.70     | 1930 | (186.32)    | 480.38     | (11.12)    | (19.46)     | 6540 | (2.78)   | 480.38     | 10/28/2007 | SL | P | 240 |
| 161019  | 101*AP.INVD*05*75              | AA | 255100 | 1135 | 679.41     | 1930 | (203.92)    | 475.49     | (11.32)    | (19.81)     | 6540 | (2.83)   | 475.49     | 5/28/2007  | SL | P | 240 |
| 161020  | 101*AP.INVD*05*69              | AA | 255100 | 1135 | 683.07     | 1930 | (205.32)    | 477.75     | (11.40)    | (19.95)     | 6540 | (2.85)   | 477.75     | 5/28/2007  | SL | P | 240 |
| 161021  | 101*AP.INVD*06*75              | AA | 255100 | 1135 | 683.54     | 1930 | (202.44)    | 481.10     | (11.40)    | (19.95)     | 6540 | (2.85)   | 481.10     | 6/28/2007  | SL | P | 240 |
| 161022  | 101*AP.INVD*11*73              | AA | 255100 | 1135 | 683.65     | 1930 | (188.11)    | 495.54     | (11.40)    | (19.95)     | 6540 | (2.85)   | 495.54     | 11/28/2007 | SL | P | 240 |
| 161023  | 101*AP.INVD*07*76              | AA | 255100 | 1135 | 684.25     | 1930 | (199.65)    | 484.60     | (11.40)    | (19.95)     | 6540 | (2.85)   | 484.60     | 7/23/2007  | SL | P | 240 |
| 161024  | 101*AP.INVD*01*67              | AA | 255100 | 1135 | 719.91     | 1930 | (228.00)    | 491.91     | (12.00)    | (21.00)     | 6540 | (3.00)   | 491.91     | 1/28/2007  | SL | P | 240 |
| 161025  | 101*AP.INVD*10*76              | AA | 255100 | 1135 | 793.21     | 1930 | (221.84)    | 491.91     | (12.00)    | (21.00)     | 6540 | (3.00)   | 491.91     | 10/28/2007 | SL | P | 240 |
| 161026  | 101*AP.INVD*04*66              | AA | 255100 | 1135 | 899.05     | 1930 | (273.87)    | 571.17     | (15.00)    | (23.17)     | 6540 | (3.31)   | 571.17     | 10/28/2007 | SL | P | 240 |
| 161027  | 101*AP.INVD*01*67              | AA | 255100 | 1135 | 1,032.93   | 1930 | (326.85)    | 706.08     | (17.20)    | (30.10)     | 6540 | (3.75)   | 706.08     | 1/28/2007  | SL | P | 240 |
| 161028  | 101*AP.INVD*10*73              | AA | 255100 | 1135 | 1,071.60   | 1930 | (299.59)    | 772.01     | (17.88)    | (31.29)     | 6540 | (4.47)   | 772.01     | 10/28/2007 | SL | P | 240 |
| 161029  | 101*AP.INVD*08*76              | AA | 255100 | 1135 | 1,116.96   | 1930 | (321.01)    | 795.95     | (18.60)    | (32.55)     | 6540 | (4.65)   | 795.95     | 8/23/2007  | SL | P | 240 |
| 161030  | 101*AP.INVD*01*69              | AA | 255100 | 1135 | 1,205.04   | 1930 | (381.53)    | 823.51     | (20.08)    | (35.14)     | 6540 | (5.02)   | 823.51     | 1/28/2007  | SL | P | 240 |
| 161031  | 101*AP.INVD*04*68              | AA | 255100 | 1135 | 1,205.92   | 1930 | (366.71)    | 839.21     | (20.08)    | (35.14)     | 6540 | (5.02)   | 839.21     | 4/28/2007  | SL | P | 240 |
| 161032  | 101*AP.INVD*04*70              | AA | 255100 | 1135 | 1,205.99   | 1930 | (366.71)    | 839.28     | (20.08)    | (35.14)     | 6540 | (5.02)   | 839.28     | 4/28/2007  | SL | P | 240 |
| 161033  | 101*AP.INVD*08*77              | AA | 255100 | 1135 | 1,243.30   | 1930 | (357.58)    | 885.72     | (20.72)    | (36.26)     | 6540 | (5.18)   | 885.72     | 8/23/2007  | SL | P | 240 |
| 161034  | 101*AP.INVD*04*68              | AA | 255100 | 1135 | 1,409.89   | 1930 | (428.79)    | 981.10     | (23.48)    | (41.09)     | 6540 | (5.87)   | 981.10     | 4/28/2007  | SL | P | 240 |
| 100361  | REPLACE PANELS AT WELLS 6, 7,  | AA | 255100 | 1135 | 91,394.60  | 1930 | (24,760.00) | 66,634.60  | (5,484.10) | (10,587.39) | 6540 | (380.81) | 66,634.60  | 12/31/2007 | SL | I | 240 |
| 1005054 | INNOVATIVE METERING SOLUTIONS  | AA | 255100 | 1135 | 3,783.50   | 1930 | (504.32)    | 3,279.18   | (63.04)    | (110.32)    | 6540 | (15.76)  | 3,279.18   | 8/30/2010  | SL | P | 240 |
| 1005835 | CIAC LAKE BRANTLEY PHASE II    | AA | 255100 | 1135 | 10,782.65  | 1930 | (853.66)    | 9,928.99   | (179.72)   | (314.51)    | 6540 | (44.93)  | 9,928.99   | 10/1/2011  | SL | P | 240 |
| 2000257 | METERS                         | AA | 255100 | 1135 | 1,711.76   | 1930 | (438.61)    | 1,273.15   | (28.52)    | (49.91)     | 6540 | (7.13)   | 1,273.15   | 12/20/2007 | SL | P | 240 |
| 2000463 | REMOTE METER REGISTER WTR      | AA | 255100 | 1135 | 428.42     | 1930 | (106.79)    | 321.63     | (7.16)     | (12.53)     | 6540 | (1.79)   | 321.63     | 2/6/2008   | SL | P | 240 |
| 2000464 | EQUIPMENT METER                | AA | 255100 | 1135 | 475.00     | 1930 | (120.78)    | 354.22     | (7.92)     | (13.86)     | 6540 | (1.98)   | 354.22     | 2/6/2008   | SL | P | 240 |
| 2001391 | BADGER METER, INC              | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 2001392 | BADGER METER, INC              | AA | 255100 | 1135 | 711.90     | 1930 | (193.05)    | 518.85     | (11.88)    | (20.79)     | 6540 | (2.97)   | 518.85     | 12/25/2007 | SL | P | 240 |
| 2001393 | BADGER METER, INC              | AA | 255100 | 1135 | 1,041.78   | 1930 | (282.10)    | 759.68     | (17.36)    | (30.38)     | 6540 | (4.34)   | 759.68     | 12/31/2007 | SL | P | 240 |
| 2002080 | METERS                         | AA | 255100 | 1135 | 1,067.48   | 1930 | (280.64)    | 786.84     | (17.80)    | (31.15)     | 6540 | (4.45)   | 786.84     | 1/10/2008  | SL | P | 240 |
| 2002880 | METERS                         | AA | 255100 | 1135 | 4,132.24   | 1930 | (1,082.22)  | 3,050.02   | (68.88)    | (120.54)    | 6540 | (17.22)  | 3,050.02   | 2/22/2008  | SL | P | 240 |
| 2002881 | METERS                         | AA | 255100 | 1135 | 6,744.00   | 1930 | (1,770.30)  | 4,973.70   | (196.70)   | (302.42)    | 6540 | (28.10)  | 4,973.70   | 2/22/2008  | SL | P | 240 |
| 2002882 | METERS                         | AA | 255100 | 1135 | 1,036.00   | 1930 | (272.16)    | 763.84     | (17.28)    | (30.24)     | 6540 | (4.32)   | 763.84     | 2/22/2008  | SL | P | 240 |
| 40119   | WEKIVA FLOW METERS FOR 4&5 PUM | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40416   | KNOLLWOOD DISTRIBUTION FLOW ME | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40420   | KNOLLWOOD WELL #3 FLOW METER   | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40422   | KNOLLWOOD WELL# 4 FLOW METER   | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40424   | DES PINAR WELL #1 FLOW METER   | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40426   | DES PINAR WELL#2 FLOW METER    | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40428   | DES PINAR WELL #1A FLOW METER  | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40432   | DES PINAR WELL #2A FLOW METER  | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40433   | DES PINAR DISTRIBUTION METER # | AA | 255100 | 1135 | -          | 1930 | -           | -          | -          | -           | 6540 | -        | -          | -          | -  | - | -   |
| 40434   | DES PINAR DISTRIBUTION METER # | AA | 255100 | 1135 | 746.24     | 1930 | (186.60)    | 559.64     | (12.44)    | (21.77)     | 6540 | (3.11)   | 559.64     | 1/1/1900   | SL | P | 240 |
| 93246   | METER INSTALLATIONS-NEW/REPL   | AA | 255100 | 1140 | 223,803.01 | 1935 | (26,006.26) | 197,796.75 | (3,639.61) | (6,346.71)  | 6545 | (932.51) | 197,796.75 | 12/1/2007  | SL | P | 240 |
| 108280  | WATER PLANT-CONVERTED ASSET    | AA | 255100 | 1140 | 96,243.31  | 1935 | (50,954.42) | 45,288.89  | (1,604.04) | (2,807.07)  | 6545 | (401.01) | 45,288.89  | 3/9/2003   | SL | P | 240 |
| 161035  | 101*CAPTIME*10*01              | AA | 255100 | 1140 | 1,933.44   | 1935 | (540.21)    | 1,393.23   | (32.24)    | (56.42)     | 6545 | (8.06)   | 1,393.23   | 10/28/2007 | SL | P | 240 |
| 161036  | 101*CAPTIME*09*04              | AA | 255100 | 1140 | 2,035.20   | 1935 | (576.73)    | 1,458.47   | (33.92)    | (59.36)     | 6545 | (8.48)   | 1,458.47   | 9/25/2007  | SL | P |     |

|         |                                |    |        |      |              |      |                |            |             |             |      |            |            |            |    |   |     |
|---------|--------------------------------|----|--------|------|--------------|------|----------------|------------|-------------|-------------|------|------------|------------|------------|----|---|-----|
| 161061  | 101*AP.INVD*05*75              | AA | 255100 | 1190 | 1,252.44     | 1985 | (469.82)       | 782.62     | (26.08)     | (45.64)     | 6595 | (6.52)     | 782.62     | 5/28/2007  | SL | P | 192 |
| 161062  | 101*AP.INVD*02*68              | AA | 255100 | 1190 | 1,453.62     | 1985 | (567.62)       | 886.00     | (30.28)     | (52.99)     | 6595 | (7.57)     | 886.00     | 2/28/2007  | SL | P | 192 |
| 161063  | 101*AP.INVD*02*74              | AA | 255100 | 1190 | 1,485.67     | 1985 | (580.33)       | 905.34     | (30.96)     | (54.18)     | 6595 | (7.74)     | 905.34     | 2/28/2007  | SL | P | 192 |
| 161064  | 101*AP.INVD*02*71              | AA | 255100 | 1190 | 2,461.00     | 1985 | (961.23)       | 1,499.77   | (51.28)     | (89.74)     | 6595 | (12.82)    | 1,499.77   | 2/28/2007  | SL | P | 192 |
| 161065  | 101*AP.INVD*04*69              | AA | 255100 | 1190 | 4,553.60     | 1985 | (1,731.84)     | 2,821.22   | (94.84)     | (165.97)    | 6595 | (23.71)    | 2,821.22   | 4/28/2007  | SL | P | 192 |
| 98189   | LABORATORY EQUIPMENT           | AA | 255100 | 1195 | 1,510.60     | 1990 | (148.11)       | 1,362.49   | (33.56)     | (58.73)     | 6600 | (8.39)     | 1,362.49   | 1/1/2011   | SL | P | 180 |
| 108284  | WATER PLANT-CONVERTED ASSET    | AA | 255100 | 1195 | 21,934.24    | 1990 | (9,319.65)     | 12,614.59  |             |             | 6600 |            | 12,614.59  | 4/12/1994  | 0  | I |     |
| 161066  | 101*AP.INVD*11*75              | AA | 255100 | 1195 | 3,500.00     | 1990 | (1,036.26)     | 2,463.74   | (77.76)     | (136.08)    | 6600 | (19.44)    | 2,463.74   | 11/28/2007 | SL | P | 180 |
| 1001134 | USA BLUEBOOK/UTILITY SUPPLY OF | AA | 255100 | 1195 | 481.74       | 1990 | (92.26)        | 389.48     | (10.72)     | (18.76)     | 6600 | (2.68)     | 389.48     | 4/28/2008  | SL | P | 180 |
| 1004928 | LAB SAFETY SUPPLY, INC         | AA | 255100 | 1195 | 107.37       | 1990 | (19.92)        | 87.45      | (2.40)      | (4.20)      | 6600 | (0.60)     | 87.45      | 3/17/2010  | SL | P | 180 |
| 2002282 | POWER OPERATED EQUIP           | AA | 255100 | 1200 | 1,032.52     | 1995 | (8.00)         | 1,024.52   |             |             | 6605 |            | 1,024.52   | 1/28/2008  | 0  | I |     |
| 108286  | WATER PLANT-CONVERTED ASSET    | AA | 255100 | 1205 | 54,742.99    | 2000 | (64,188.19)    | (9,445.20) | (1,824.76)  | (3,193.33)  | 6610 | (456.19)   | (9,445.20) | 11/6/1971  | SL | P | 120 |
| 97347   | MISC EQUIPMENT                 | AA | 255100 | 1210 | 17,115.51    | 2005 | (12,670.40)    | 4,445.11   | (380.36)    | (665.63)    | 6615 | (95.09)    | 4,445.11   | 9/5/2008   | SL | P | 180 |
| 1001299 | PRESSURE DATA LOGGER           | AA | 255100 | 1210 |              | 2005 |                |            |             |             | 6615 |            |            |            |    |   |     |
| 2000489 | REPAIRS MAINT LAND             | AA | 255100 | 1210 | 502.32       | 2005 |                | 502.32     |             |             | 6615 |            | 502.32     | 2/20/2008  | 0  | I |     |
| 2001395 | TIRECO, INC. DBA               | AA | 255100 | 1210 | 326.94       | 2005 |                | 326.94     |             |             | 6615 |            | 326.94     | 12/19/2007 | 0  | I |     |
| 1003918 | KNOX COMPANY                   | AA | 255100 | 1220 | 616.32       | 2010 | (186.11)       | 430.21     | (20.56)     | (35.98)     | 6620 | (5.14)     | 430.21     | 12/18/2008 | SL | P | 120 |
| 101950  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1245 |              | 2030 | (0.12)         | (0.12)     |             |             | 6640 |            | (0.12)     |            |    |   |     |
| 101951  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1250 | 3,181.63     | 2040 | (5,539.58)     | (2,357.95) | (26.52)     | (46.41)     | 6645 | (6.63)     | (2,357.95) | 1/19/1999  | SL | P | 480 |
| 1005297 | LAND & LAND RIGHTS RECLAIM WTP | AA | 255101 | 1275 | 203,894.00   | 1835 |                | 203,894.00 |             |             | 6655 |            | 203,894.00 | 12/31/2010 | 0  | I |     |
| 1001345 | LAND & LAND RIGHTS GEN PLT     | AA | 255100 | 1285 |              | 1835 |                |            |             |             | 6655 |            |            |            |    |   |     |
| 101952  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1285 |              | 2050 |                |            |             |             | 6655 | (5.23)     | 1,925.35   | 1/1/2011   | SL | P | 383 |
| 98384   | STRUCT/IMPRV COLL PLT          | AA | 255101 | 1290 | 2,003.74     | 2050 | (78.39)        | 1,925.35   | (20.92)     | (36.61)     | 6655 | (5.23)     | 1,925.35   | 1/1/2011   | SL | P | 383 |
| 1005190 | SUNSHINE BUILDING AND          | AA | 255101 | 1290 | 116.28       | 2050 |                | 588.37     | (1.20)      | (2.10)      | 6655 | (0.30)     | 588.37     | 6/22/2010  | SL | P | 383 |
| 40001   | LIFT STATION A-01              | AA | 255101 | 1295 | 81,447.55    | 2055 | (14,949.12)    | 66,498.43  | (1,085.96)  | (1,900.43)  | 6660 | (271.49)   | 66,498.43  | 1/1/1999   | SL | P | 300 |
| 40003   | LIFT STATION A-03              | AA | 255101 | 1295 | 150.00       | 2055 | (24.82)        | 125.18     | (2.00)      | (3.50)      | 6660 | (0.50)     | 125.18     | 1/1/1999   | SL | P | 300 |
| 40005   | LIFT STATION A-05              | AA | 255101 | 1295 | 769.40       | 2055 | (91.20)        | 678.20     | (10.24)     | (17.92)     | 6660 | (2.56)     | 678.20     | 1/1/1999   | SL | P | 300 |
| 40006   | LIFT STATION A-06              | AA | 255101 | 1295 | 589.92       | 2055 | (30.55)        | 559.37     | (7.88)      | (13.79)     | 6660 | (1.97)     | 559.37     | 1/1/1999   | SL | P | 300 |
| 40007   | LIFT STATION A-07              | AA | 255101 | 1295 | 382.15       | 2055 | (36.48)        | 345.67     | (5.08)      | (8.89)      | 6660 | (1.27)     | 345.67     | 1/1/1999   | SL | P | 300 |
| 40008   | LIFT STATION A-08              | AA | 255101 | 1295 | 285.87       | 2055 | (20.47)        | 265.40     | (3.80)      | (6.65)      | 6660 | (0.95)     | 265.40     | 1/1/1999   | SL | P | 300 |
| 40010   | LIFT STATION A-09              | AA | 255101 | 1295 | 265.51       | 2055 | (38.10)        | 227.41     | (3.56)      | (6.23)      | 6660 | (0.89)     | 227.41     | 1/1/1999   | SL | P | 300 |
| 40011   | LIFT STATION A-10              | AA | 255101 | 1295 | 386.98       | 2055 | (34.88)        | 352.10     | (5.16)      | (9.03)      | 6660 | (1.29)     | 352.10     | 1/1/1999   | SL | P | 300 |
| 40012   | LIFT STATION A-11              | AA | 255101 | 1295 | 33.92        | 2055 | (5.68)         | 28.24      | (0.44)      | (0.77)      | 6660 | (0.11)     | 28.24      | 1/1/1999   | SL | P | 300 |
| 40015   | LIFT STATION C-02              | AA | 255101 | 1295 | 266.97       | 2055 | (14.67)        | 252.30     | (3.56)      | (6.23)      | 6660 | (0.89)     | 252.30     | 1/1/1999   | SL | P | 300 |
| 40017   | LIFT STATION C-04              | AA | 255101 | 1295 | 292.10       | 2055 | (28.81)        | 263.29     | (6.79)      | (11.92)     | 6660 | (0.97)     | 263.29     | 1/1/1999   | SL | P | 300 |
| 40018   | LIFT STATION C-06              | AA | 255101 | 1295 | 39.36        | 2055 | (4.27)         | 35.09      | (0.52)      | (0.91)      | 6660 | (0.13)     | 35.09      | 1/1/1999   | SL | P | 300 |
| 40019   | LIFT STATION C-07              | AA | 255101 | 1295 | 346.38       | 2055 | (45.00)        | 301.32     | (4.60)      | (8.05)      | 6660 | (1.15)     | 301.32     | 1/1/1999   | SL | P | 300 |
| 40020   | LIFT STATION C-08              | AA | 255101 | 1295 | 1,035.26     | 2055 | (100.24)       | 935.02     | (13.67)     | (23.89)     | 6660 | (3.45)     | 935.02     | 1/1/1999   | SL | P | 300 |
| 40021   | LIFT STATION C-09              | AA | 255101 | 1295 | 352.98       | 2055 | (39.17)        | 313.81     | (4.72)      | (8.26)      | 6660 | (1.18)     | 313.81     | 1/1/1999   | SL | P | 300 |
| 40025   | LIFT STATION C-13              | AA | 255101 | 1295 | 2,125.83     | 2055 | (139.58)       | 1,986.25   | (28.36)     | (49.63)     | 6660 | (7.09)     | 1,986.25   | 1/1/1999   | SL | P | 300 |
| 40026   | LIFT STATION C-14              | AA | 255101 | 1295 | 79.18        | 2055 | (5.07)         | 74.11      | (1.04)      | (1.82)      | 6660 | (0.26)     | 74.11      | 1/1/1999   | SL | P | 300 |
| 40027   | LIFT STATION C-15              | AA | 255101 | 1295 | 75.98        | 2055 | (7.71)         | 68.27      | (1.00)      | (1.75)      | 6660 | (0.25)     | 68.27      | 1/1/1999   | SL | P | 300 |
| 40028   | LIFT STATION F-01              | AA | 255101 | 1295 | 389.79       | 2055 | (36.58)        | 353.21     | (5.20)      | (9.10)      | 6660 | (1.30)     | 353.21     | 1/1/1999   | SL | P | 300 |
| 40029   | LIFT STATION F-02              | AA | 255101 | 1295 | 4,373.41     | 2055 | (686.07)       | 3,687.34   | (58.32)     | (102.06)    | 6660 | (14.58)    | 3,687.34   | 1/1/1999   | SL | P | 300 |
| 40031   | LIFT STATION H-01              | AA | 255101 | 1295 | 219.56       | 2055 | (35.52)        | 184.04     | (2.92)      | (5.11)      | 6660 | (0.73)     | 184.04     | 1/1/1999   | SL | P | 300 |
| 40032   | LIFT STATION H-02              | AA | 255101 | 1295 | 117.32       | 2055 | (14.24)        | 103.08     | (1.56)      | (2.73)      | 6660 | (0.39)     | 103.08     | 1/1/1999   | SL | P | 300 |
| 40033   | LIFT STATION H-03              | AA | 255101 | 1295 | 120.73       | 2055 | (20.42)        | 100.31     | (1.60)      | (2.80)      | 6660 | (0.40)     | 100.31     | 1/1/1999   | SL | P | 300 |
| 40034   | LIFT STATION H-04              | AA | 255101 | 1295 | 664.03       | 2055 | (73.76)        | 590.27     | (8.84)      | (15.47)     | 6660 | (2.21)     | 590.27     | 1/1/1999   | SL | P | 300 |
| 40035   | LIFT STATION H-05              | AA | 255101 | 1295 | 1,134.33     | 2055 | (103.23)       | 1,031.10   | (14.34)     | (24.90)     | 6660 | (3.78)     | 1,031.10   | 1/1/1999   | SL | P | 300 |
| 40092   | LIFT STATION M-09              | AA | 255101 | 1295 | 58.79        | 2055 | (3.09)         | 55.70      | (0.66)      | (1.12)      | 6660 | (0.20)     | 55.70      | 3/1/2005   | SL | P | 300 |
| 40093   | LIFT STATIONS                  | AA | 255101 | 1295 | 2,369.61     | 2055 | (301.24)       | 2,068.37   | (31.60)     | (55.30)     | 6660 | (7.90)     | 2,068.37   | 7/1/2007   | SL | P | 300 |
| 40138   | LIFT STATION H-4               | AA | 255101 | 1295 | 306.05       | 2055 | (26.38)        | 279.67     | (4.08)      | (7.14)      | 6660 | (1.02)     | 279.67     | 1/1/1999   | SL | P | 300 |
| 40139   | LIFT STATION H-5               | AA | 255101 | 1295 | 16.96        | 2055 | (3.12)         | 13.84      | (0.24)      | (0.42)      | 6660 | (0.06)     | 13.84      | 1/1/1999   | SL | P | 300 |
| 40141   | LIFT STATION H-7               | AA | 255101 | 1295 | 397.26       | 2055 | (38.32)        | 358.94     | (5.28)      | (9.24)      | 6660 | (1.32)     | 358.94     | 1/1/1999   | SL | P | 300 |
| 40142   | LIFT STATION L-01              | AA | 255101 | 1295 | 546.71       | 2055 | (49.39)        | 497.32     | (6.50)      | (11.18)     | 6660 | (1.82)     | 497.32     | 1/1/1999   | SL | P | 300 |
| 40143   | LIFT STATION L-02              | AA | 255101 | 1295 | 18.97        | 2055 | (2.67)         | 16.30      | (0.24)      | (0.42)      | 6660 | (0.06)     | 16.30      | 1/1/1999   | SL | P | 300 |
| 40144   | LIFT STATION L-03              | AA | 255101 | 1295 | 351.26       | 2055 | (21.06)        | 330.20     | (4.68)      | (8.19)      | 6660 | (1.17)     | 330.20     | 1/1/1999   | SL | P | 300 |
| 40147   | LIFT STATION L-07              | AA | 255101 | 1295 | 179.05       | 2055 | (27.67)        | 151.38     | (2.40)      | (4.20)      | 6660 | (0.60)     | 151.38     | 1/1/1999   | SL | P | 300 |
| 40148   | LIFT STATION M-01              | AA | 255101 | 1295 | 456.19       | 2055 | (49.23)        | 406.96     | (6.08)      | (10.64)     | 6660 | (1.52)     | 406.96     | 1/1/1999   | SL | P | 300 |
| 40149   | LIFT STATION M-02              | AA | 255101 | 1295 | 16.96        | 2055 | (3.17)         | 13.79      | (0.24)      | (0.42)      | 6660 | (0.06)     | 13.79      | 1/1/1999   | SL | P | 300 |
| 40150   | LIFT STATION M-03              | AA | 255101 | 1295 | 93.56        | 2055 | (12.65)        | 80.91      | (1.24)      | (2.17)      | 6660 | (0.31)     | 80.91      | 1/1/1999   | SL | P | 300 |
| 40151   | LIFT STATION M-04              | AA | 255101 | 1295 | 464.11       | 2055 | (70.36)        | 393.75     | (6.20)      | (10.85)     | 6660 | (1.55)     | 393.75     | 1/1/1999   | SL | P | 300 |
| 40152   | LIFT STATION M-05              | AA | 255101 | 1295 | 626.06       | 2055 | (85.46)        | 540.60     | (8.36)      | (14.63)     | 6660 | (2.09)     | 540.60     | 1/1/1999   | SL | P | 300 |
| 40153   | LIFT STATION M-06              | AA | 255101 | 1295 | 227.36       | 2055 | (25.90)        | 201.46     | (3.04)      | (5.32)      | 6660 | (0.76)     | 201.46     | 1/1/1999   | SL | P | 300 |
| 40154   | LIFT STATION M-07              | AA | 255101 | 1295 | 238.53       | 2055 | (36.69)        | 201.84     | (3.20)      | (5.60)      | 6660 | (0.80)     | 201.84     | 1/1/1999   | SL | P | 300 |
| 40156   | LIFT STATION N-01              | AA | 255101 | 1295 | 210.67       | 2055 | (27.72)        | 182.95     | (2.80)      | (4.90)      | 6660 | (0.70)     | 182.95     | 1/1/1999   | SL | P | 300 |
| 40157   | LIFT STATION N-02              | AA | 255101 | 1295 | 12,048.98    | 2055 | (2,363.71)     | 9,685.27   | (160.64)    | (281.12)    | 6660 | (40.16)    | 9,685.27   | 11/29/2007 | SL | P | 300 |
| 98059   | STRUCT/IMPRV PUMP PLT LS       | AA | 255101 | 1295 | 44,242.99    | 2055 | (2,225.40)     | 42,017.59  | (569.92)    | (992.36)    | 6660 | (147.48)   | 42,017.59  | 1/1/2011   | SL | P | 300 |
| 101953  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1295 | 2,810,648.04 | 2055 | (2,119,320.21) | 691,327.83 | (37,475.32) | (65,581.81) | 6660 | (9,368.83) | 691,327.83 | 6/18/1991  | SL | P | 300 |
| 161085  | 101*AP.INVD*04*66              | AA | 255101 | 1295 | (2,234.00)   | 2055 | 494.47         | (1,739.53) | 29.80       | 52.15       | 6660 | 7.45       | (1,739.53) | 4/28/2007  | SL | P | 300 |
| 161086  | 101*AP.INVD*07*77              | AA | 255101 | 1295 | (1,657.00)   | 2055 | 352.60         | (1,304.40) | 22.08       | 38.64       | 6660 | 5.52       | (1,304.40) | 7/23/2007  | SL |   |     |

|         |                                |    |        |      |              |      |                |              |             |             |      |             |              |            |    |   |     |
|---------|--------------------------------|----|--------|------|--------------|------|----------------|--------------|-------------|-------------|------|-------------|--------------|------------|----|---|-----|
| 2001396 | FLORIDA ARMATURE WORKS, INC.   | AA | 255101 | 1295 | 1,885.90     | 2055 | (374.20)       | 1,511.70     | (25.16)     | (44.03)     | 6660 | (6.29)      | 1,511.70     | 12/31/2007 | SL | P | 300 |
| 2001397 | ITT FLYGT                      | AA | 255101 | 1295 |              | 2055 |                | -            |             |             | 6660 |             |              |            |    |   |     |
| 2001398 | ITT FLYGT                      | AA | 255101 | 1295 | 3,250.66     | 2055 | (644.87)       | 2,605.79     | (43.36)     | (75.88)     | 6660 | (10.84)     | 2,605.79     | 12/31/2007 | SL | P | 300 |
| 2002172 | STRUCT/IMPRV PUMP PLT LS       | AA | 255101 | 1295 | 4,185.84     | 2055 | (818.56)       | 3,367.28     | (97.65)     | (97.65)     | 6660 | (13.95)     | 3,367.28     | 1/18/2008  | SL | P | 300 |
| 2002864 | STRUCT/IMPRV PUMP PLT LS       | AA | 255101 | 1295 | 1,355.18     | 2055 | (261.86)       | 1,093.32     | (18.08)     | (31.64)     | 6660 | (4.52)      | 1,093.32     | 2/20/2008  | SL | P | 300 |
| 2002865 | STRUCT/IMPRV PUMP PLT LS       | AA | 255101 | 1295 | 1,643.26     | 2055 | (316.94)       | 1,326.32     | (21.92)     | (38.36)     | 6660 | (5.48)      | 1,326.32     | 2/20/2008  | SL | P | 300 |
| 2003004 | L/S C-10 PANEL REPLACEMENT     | AA | 255101 | 1295 | 8,731.00     | 2055 | (2,387.91)     | 6,343.09     | (315.72)    | (602.34)    | 6660 | (29.10)     | 6,343.09     | 7/11/2006  | SL | I | 300 |
| 2003355 | MASTER LIFT STATION AND FORCE  | AA | 255101 | 1295 | 24,604.07    | 2055 | (5,347.67)     | 19,256.40    | (328.04)    | (574.07)    | 6660 | (82.01)     | 19,256.40    | 7/2/2007   | SL | P | 300 |
| 9000020 | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1295 |              | 2055 |                | -            |             |             | 6660 |             |              |            |    |   |     |
| 97907   | STRUCT/IMPRV TREAT PLT         | AA | 255101 | 1300 | 37,394.16    | 2060 | (505.92)       | 36,888.24    | (387.04)    | (676.45)    | 6665 | (97.63)     | 36,888.24    | 1/1/2011   | SL | P | 383 |
| 1005282 | STRUCT/IMPRV TREAT PLT         | AA | 255101 | 1300 | 4,696,326.12 | 2060 | (3,756,791.66) | 939,534.46   | (49,050.00) | (85,838.05) | 6665 | (12,261.95) | 939,534.46   | 12/31/2010 | SL | P | 383 |
| 96678   | STRUCT/IMPRV RECLAIM WTR DIST  | AA | 255101 | 1310 |              | 2070 |                | -            |             |             | 6675 |             |              |            |    |   |     |
| 90398   | SEWER BLD & GROUNDS            | AA | 255101 | 1315 | 17,264.23    | 2075 | (1,619.85)     | 15,644.38    | (180.84)    | (316.60)    | 6680 | (45.08)     | 15,644.38    | 12/1/2007  | SL | P | 383 |
| 101954  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1315 |              | 2075 | (256,685.21)   | (256,685.21) |             |             | 6680 |             | (256,685.21) |            |    |   |     |
| 2003194 | DES PINAR WWTF - AERATION BAY  | AA | 255101 | 1315 |              | 2075 | (371.08)       | (371.08)     |             |             | 6680 |             | (371.08)     |            |    |   |     |
| 2003327 | REPLACE WEKIVA STP UNDERGROUND | AA | 255101 | 1315 |              | 2075 | (2,011.54)     | (2,011.54)   |             |             | 6680 |             | (2,011.54)   |            |    |   |     |
| 2003399 | WEKIVA WWTF #1 CLARIFIER DRIVE | AA | 255101 | 1315 |              | 2075 | (3,551.92)     | (3,551.92)   |             |             | 6680 |             | (3,551.92)   |            |    |   |     |
| 2003411 | ENG-WEKIVA SPGS RD UTIL RELOCA | AA | 255101 | 1315 |              | 2075 | (4,769.36)     | (4,769.36)   |             |             | 6680 |             | (4,769.36)   |            |    |   |     |
| 2003413 | I & I REPAIRS - THE SPRINGS, P | AA | 255101 | 1315 |              | 2075 | (4,004.72)     | (4,004.72)   |             |             | 6680 |             | (4,004.72)   |            |    |   |     |
| 2003493 | INFLUENT ENCLOSURE             | AA | 255101 | 1315 |              | 2075 | (22,406.14)    | (22,406.14)  |             |             | 6680 |             | (22,406.14)  |            |    |   |     |
| 9000016 | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1315 |              | 2075 |                | -            |             |             | 6680 |             |              |            |    |   |     |
| 90399   | SEWER BLD & GROUNDS            | AA | 255102 | 1315 | 134.42       | 2075 | (853.72)       | (719.30)     | (1.40)      | (2.45)      | 6680 | (0.35)      | (719.30)     | 12/1/2007  | SL | P | 383 |
| 1002448 | TROUBLE SHOOT TRANSFER SWITCH  | AA | 255101 | 1320 |              | 2080 | (15.45)        | (15.45)      |             |             | 6685 |             | (15.45)      |            |    |   |     |
| 1002578 | CUMMINS SOUTH, INC             | AA | 255101 | 1320 | 925.44       | 2080 | (228.58)       | 696.86       | (15.44)     | (27.02)     | 6685 | (3.86)      | 696.86       | 7/3/2008   | SL | P | 240 |
| 1003207 | TIRECO, INC. DBA               | AA | 255101 | 1320 | 350.00       | 2080 | (75.06)        | 274.94       | (5.84)      | (10.22)     | 6685 | (1.46)      | 274.94       | 8/5/2008   | SL | P | 240 |
| 40122   | WEKIVA WWTP GENERATOR          | AA | 255101 | 1330 | 1,269.03     | 2090 | (190.00)       | 1,079.03     | (21.16)     | (37.03)     | 6695 | (5.29)      | 1,079.03     | 1/1/1900   | SL | P | 240 |
| 40436   | DES PINAR WASTEWATER PLANT GEN | AA | 255101 | 1330 |              | 2090 |                | -            |             |             | 6695 |             |              |            |    |   |     |
| 40123   | WEKIVA REUSE GENERATORS        | AA | 255102 | 1330 |              | 2090 |                | -            |             |             | 6695 |             |              |            |    |   |     |
| 90553   | SEWER FORCE MAINS,NEW/REPL     | AA | 255101 | 1345 | 13,615.78    | 2105 | (5,364.18)     | 8,251.60     | (130.25)    | (222.68)    | 6710 | (37.82)     | 8,251.60     | 12/1/2007  | SL | P | 360 |
| 101955  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1345 | 123,523.71   | 2105 | (6,808.74)     | 130,332.45   | (1,374.42)  | (2,405.72)  | 6710 | (343.12)    | 130,332.45   | 12/23/2001 | SL | P | 360 |
| 101956  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1345 |              | 2105 | (58,335.83)    | (58,335.83)  |             |             | 6710 |             | (58,335.83)  |            |    |   |     |
| 161118  | 101*AP.INVD*06*75              | AA | 255101 | 1345 | (3,020.00)   | 2105 | 595.98         | (2,424.02)   | 33.56       | 58.73       | 6710 | 8.39        | (2,424.02)   | 6/28/2007  | SL | P | 360 |
| 161119  | 101*AP.INVD*08*77              | AA | 255101 | 1345 | (1,569.69)   | 2105 | 306.97         | (1,262.72)   | 17.44       | 30.52       | 6710 | 4.36        | (1,262.72)   | 8/23/2007  | SL | P | 360 |
| 161120  | 101*AP.INVD*09*68              | AA | 255101 | 1345 | (1,450.00)   | 2105 | 274.08         | (1,175.92)   | 16.12       | 28.21       | 6710 | 4.03        | (1,175.92)   | 9/25/2007  | SL | P | 360 |
| 161121  | 101*AP.INVD*11*69              | AA | 255101 | 1345 | 239.12       | 2105 | (43.57)        | 195.55       | (4.62)      | (8.62)      | 6710 | (0.66)      | 195.55       | 11/28/2007 | SL | P | 360 |
| 161122  | 101*AP.INVD*08*79              | AA | 255101 | 1345 | 435.02       | 2105 | (79.40)        | 355.62       | (4.60)      | (8.05)      | 6710 | (1.15)      | 355.62       | 8/23/2007  | SL | P | 360 |
| 161123  | 101*AP.INVD*09*66              | AA | 255101 | 1345 | 436.56       | 2105 | (82.30)        | 354.26       | (8.47)      | (8.47)      | 6710 | (1.21)      | 354.26       | 9/25/2007  | SL | P | 360 |
| 161124  | 101*AP.INVD*08*75              | AA | 255101 | 1345 | 459.77       | 2105 | (92.04)        | 367.73       | (5.12)      | (8.96)      | 6710 | (1.28)      | 367.73       | 8/23/2007  | SL | P | 360 |
| 161125  | 101*AP.INVD*06*68              | AA | 255101 | 1345 |              | 2105 | (60.67)        | (60.67)      |             |             | 6710 |             | (60.67)      |            |    |   |     |
| 161126  | 101*AP.INVD*09*68              | AA | 255101 | 1345 | 1,933.51     | 2105 | (365.22)       | 1,568.29     | (21.48)     | (37.59)     | 6710 | (5.37)      | 1,568.29     | 9/25/2007  | SL | P | 360 |
| 161127  | 101*AP.INVD*08*77              | AA | 255101 | 1345 |              | 2105 | (263.40)       | (263.40)     |             |             | 6710 |             | (263.40)     |            |    |   |     |
| 161128  | 101*AP.INVD*06*75              | AA | 255101 | 1345 | 4,027.25     | 2105 | (794.87)       | 3,232.38     | (44.76)     | (78.33)     | 6710 | (11.19)     | 3,232.38     | 6/28/2007  | SL | P | 360 |
| 161129  | 101*AP.INVD*06*68              | AA | 255101 | 1345 | 4,875.00     | 2105 | (961.83)       | 3,913.17     | (54.16)     | (94.78)     | 6710 | (13.54)     | 3,913.17     | 6/28/2007  | SL | P | 360 |
| 161130  | 101*MISC.JE.A*07*03            | AA | 255101 | 1345 |              | 2105 | (3,701.59)     | (3,701.59)   |             |             | 6710 |             | (3,701.59)   |            |    |   |     |
| 5000332 | Des Pinar WW Flow Diver to Wek | AA | 255101 | 1345 | 122,895.58   | 2105 | (6,831.28)     | 116,064.30   | (5,807.14)  | (11,272.90) | 6710 | (341.38)    | 116,064.30   | 9/15/2011  | SL | I | 360 |
| 90554   | SEWER FORCE MAINS,NEW/REPL     | AA | 255102 | 1345 | 1,132.83     | 2105 | (888.56)       | 246.27       | (12.60)     |             | 6710 | (3.15)      | 246.27       | 12/1/2007  | SL | P | 360 |
| 90708   | SEWER GRAVITY MAINS,NEW/REPL   | AA | 255101 | 1350 | 119,533.09   | 2110 | (8,661.36)     | 110,871.73   | (880.85)    | (1,540.75)  | 6715 | (220.95)    | 110,871.73   | 12/1/2007  | SL | P | 541 |
| 101957  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1350 | 7,138,182.02 | 2110 | (5,184,262.00) | 1,953,920.02 | (52,777.68) | (92,360.94) | 6715 | (13,194.42) | 1,953,920.02 | 7/5/1980   | SL | P | 541 |
| 161137  | 101*CAPTIME*10*01              | AA | 255101 | 1350 | 1,221.12     | 2110 | (151.47)       | 1,069.65     | (9.04)      | (15.82)     | 6715 | (2.26)      | 1,069.65     | 10/28/2007 | SL | P | 541 |
| 161138  | 101*CAPTIME*11*01              | AA | 255101 | 1350 | 2,611.84     | 2110 | (318.80)       | 2,293.04     | (19.32)     | (33.81)     | 6715 | (4.83)      | 2,293.04     | 11/28/2007 | SL | P | 541 |
| 161139  | 101*CAPTIME*06*06              | AA | 255101 | 1350 | 6,718.75     | 2110 | (882.26)       | 5,836.49     | (49.68)     | (86.94)     | 6715 | (12.42)     | 5,836.49     | 6/28/2007  | SL | P | 541 |
| 161140  | 101*CAPTIME*03*04              | AA | 255101 | 1350 | 7,218.75     | 2110 | (988.00)       | 6,230.75     | (53.36)     | (93.38)     | 6715 | (13.34)     | 6,230.75     | 3/28/2007  | SL | P | 541 |
| 161141  | 101*CAPTIME*09*04              | AA | 255101 | 1350 | 8,446.08     | 2110 | (1,061.66)     | 7,384.42     | (62.44)     | (109.27)    | 6715 | (15.61)     | 7,384.42     | 9/25/2007  | SL | P | 541 |
| 161143  | 101*MISC.JE.A*07*03            | AA | 255101 | 1350 | 268,613.50   | 2110 | (34,780.20)    | 233,833.30   | (1,986.04)  | (3,475.57)  | 6715 | (496.51)    | 233,833.30   | 7/23/2007  | SL | P | 541 |
| 1003698 | ALTAIR ENVIRONMENTAL GROUP     | AA | 255101 | 1350 | 2,150.00     | 2110 | (214.38)       | 1,935.62     | (15.88)     | (27.79)     | 6715 | (3.97)      | 1,935.62     | 10/2/2008  | SL | P | 541 |
| 1005151 | CIAC BELLA TUSCANY             | AA | 255101 | 1350 | 4,977.45     | 2110 | (276.00)       | 4,701.45     | (36.80)     | (64.40)     | 6715 | (9.20)      | 4,701.45     | 11/1/2010  | SL | P | 541 |
| 1005160 | CIAC PACE SCHOOL               | AA | 255101 | 1350 | 15,450.00    | 2110 | (856.80)       | 14,593.20    | (114.24)    | (199.92)    | 6715 | (28.56)     | 14,593.20    | 11/1/2010  | SL | P | 541 |
| 1005167 | CIAC BELLA TUSCANY             | AA | 255101 | 1350 | 6,682.97     | 2110 | (370.50)       | 6,312.47     | (49.40)     | (86.45)     | 6715 | (12.35)     | 6,312.47     | 11/1/2010  | SL | P | 541 |
| 2003355 | WORTHY MANOR I&I REPAIRS - PHA | AA | 255101 | 1350 | 23,707.84    | 2110 | (3,245.34)     | 20,462.50    | (175.28)    | (306.74)    | 6715 | (43.82)     | 20,462.50    | 3/27/2007  | SL | P | 541 |
| 90709   | SEWER GRAVITY MAINS,NEW/REPL   | AA | 255102 | 1350 | 1,660.85     | 2110 | (88.01)        | 1,572.84     | (12.28)     | (21.49)     | 6715 | (3.07)      | 1,572.84     | 12/1/2007  | SL | P | 541 |
| 101958  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1353 | 94,624.07    | 2113 | (26,177.45)    | 68,446.62    | (1,051.36)  | (1,839.88)  | 6717 | (262.84)    | 68,446.62    | 3/6/2002   | SL | P | 360 |
| 161131  | 101*CAPTIME*06*06              | AA | 255101 | 1353 | 62.50        | 2113 | (10.04)        | 52.46        | (0.68)      | (1.19)      | 6717 | (0.17)      | 52.46        | 6/28/2007  | SL | P | 360 |
| 161132  | 101*AP.INVD*08*75              | AA | 255101 | 1353 | 172.72       | 2113 | (27.05)        | 145.67       | (3.36)      | (3.36)      | 6717 | (0.48)      | 145.67       | 8/23/2007  | SL | P | 360 |
| 161133  | 101*AP.INVD*08*75              | AA | 255101 | 1353 | 172.72       | 2113 | (27.05)        | 145.67       | (1.92)      | (3.36)      | 6717 | (0.48)      | 145.67       | 8/23/2007  | SL | P | 360 |
| 161134  | 101*CAPTIME*03*04              | AA | 255101 | 1353 | 187.50       | 2113 | (31.16)        | 156.34       | (2.08)      | (3.64)      | 6717 | (0.52)      | 156.34       | 3/28/2007  | SL | P | 360 |
| 161135  | 101*CAPTIME*09*04              | AA | 255101 | 1353 | 407.04       | 2113 | (62.80)        | 344.24       | (4.52)      | (7.91)      | 6717 | (1.13)      | 344.24       | 9/25/2007  | SL | P | 360 |
| 161136  | 101*CAPTIME*11*01              | AA | 255101 | 1353 | 610.56       | 2113 | (92.25)        | 518.31       | (6.80)      | (11.90)     | 6717 | (1.70)      | 518.31       | 11/28/2007 | SL | P | 360 |
| 161142  | 101*MISC.JE.A*07*03            | AA | 255101 | 1353 | 70,535.00    | 2113 | (11,165.07)    | 59,369.93    | (783.72)    | (1,371.51)  | 6717 | (195.93)    | 59,369.93    | 7/23/2007  | SL | P | 360 |
| 40514   | MANHOLES SANLANDO              | AA | 255101 | 1353 | 3,860.82     | 2113 | (328.97)       | 3,531.85     | (42.22)     | (73.72)     | 6717 | (10.72)     | 3,531.85     | 1/1/1900   | SL | P | 360 |
| 98248   | MANHOLES                       | AA | 255101 | 1353 | 66,738.60    | 2113 | (1,285.67)     | 65,452.93    | (387.74)    | (590.09)    | 6717 | (185.39)    | 65,452.93    | 1/1/2011   | SL | P | 360 |
| 1005148 | CIAC BELLA TUSCANY             | AA | 255101 |      |              |      |                |              |             |             |      |             |              |            |    |   |     |

|         |                                |    |        |      |            |      |              |             |            |             |      |            |             |            |    |   |     |
|---------|--------------------------------|----|--------|------|------------|------|--------------|-------------|------------|-------------|------|------------|-------------|------------|----|---|-----|
| 161170  | 101*AP.INVD*02*68              | AA | 255101 | 1400 | 2,300.00   | 2160 | (576.29)     | 1,723.71    | (42.60)    | (74.55)     | 6765 | (10.65)    | 1,723.71    | 2/28/2007  | SL | P | 216 |
| 161171  | 101*AP.INVD*09*68              | AA | 255101 | 1400 | 2,398.00   | 2160 | (560.82)     | 1,837.18    | (44.40)    | (77.70)     | 6765 | (11.10)    | 1,837.18    | 9/25/2007  | SL | P | 216 |
| 161172  | 101*AP.INVD*09*66              | AA | 255101 | 1400 | 2,450.00   | 2160 | (572.84)     | 1,877.16    | (45.36)    | (79.38)     | 6765 | (11.34)    | 1,877.16    | 9/25/2007  | SL | P | 216 |
| 161173  | 101*AP.INVD*10*74              | AA | 255101 | 1400 | 2,500.00   | 2160 | (578.64)     | 1,921.36    | (46.28)    | (80.99)     | 6765 | (11.57)    | 1,921.36    | 10/28/2007 | SL | P | 216 |
| 161174  | 101*AP.INVD*05*75              | AA | 255101 | 1400 | 2,655.74   | 2160 | (646.77)     | 2,008.97    | (49.20)    | (86.10)     | 6765 | (12.30)    | 2,008.97    | 5/28/2007  | SL | P | 216 |
| 161175  | 101*AP.INVD*03*77              | AA | 255101 | 1400 | 2,665.37   | 2160 | (661.92)     | 2,003.45    | (49.36)    | (86.38)     | 6765 | (12.34)    | 2,003.45    | 3/28/2007  | SL | P | 216 |
| 161176  | 101*AP.INVD*10*76              | AA | 255101 | 1400 | 2,682.74   | 2160 | (621.24)     | 2,061.50    | (49.68)    | (86.94)     | 6765 | (12.42)    | 2,061.50    | 10/28/2007 | SL | P | 216 |
| 161177  | 101*AP.INVD*03*75              | AA | 255101 | 1400 | 2,947.85   | 2160 | (732.05)     | 2,215.80    | (54.60)    | (95.55)     | 6765 | (13.65)    | 2,215.80    | 3/28/2007  | SL | P | 216 |
| 161178  | 101*AP.INVD*06*70              | AA | 255101 | 1400 | 3,149.50   | 2160 | (759.32)     | 2,390.18    | (58.32)    | (102.06)    | 6765 | (14.58)    | 2,390.18    | 6/28/2007  | SL | P | 216 |
| 161179  | 101*AP.INVD*05*71              | AA | 255101 | 1400 | 3,623.02   | 2160 | (882.28)     | 2,740.74    | (67.08)    | (117.39)    | 6765 | (16.77)    | 2,740.74    | 5/28/2007  | SL | P | 216 |
| 161180  | 101*AP.INVD*05*71              | AA | 255101 | 1400 | 4,900.00   | 2160 | (1,193.49)   | 3,706.51    | (90.76)    | (158.83)    | 6765 | (22.69)    | 3,706.51    | 5/28/2007  | SL | P | 216 |
| 161181  | 101*SEIL.A*10*03               | AA | 255101 | 1400 | 25,869.21  | 2160 | (6,571.20)   | 19,298.01   | (479.04)   | (838.32)    | 6765 | (119.76)   | 19,298.01   | 10/28/2007 | SL | P | 216 |
| 1004182 | ODYSSEY MANUFACTURING CO.      | AA | 255101 | 1400 | 7,700.00   | 2160 | (1,452.41)   | 6,247.59    | (142.60)   | (249.55)    | 6765 | (35.65)    | 6,247.59    | 2/19/2009  | SL | P | 216 |
| 5000211 | WEKIVA SRT SOMAT UNIT INITIATI | AA | 255101 | 1400 | 197,230.70 | 2160 | (30,159.98)  | 167,070.72  | (3,679.79) | (6,446.47)  | 6765 | (913.11)   | 167,070.72  | 8/4/2010   | 1  | I | 216 |
| 40110   | WEKIVA BLOWER #1               | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40111   | WEKIVA BLOWER #2               | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40125   | WASTEWATER PLANT BACKFLOW DEVI | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40126   | WEKIVA BLOWER #3               | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40445   | DES PINAR WWTP BACK FLOW DEVIC | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40437   | DES PINAR AERATION BLOWER #1   | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40438   | DES PINAR AERATION BLOWER #2   | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40439   | DES PINAR DIGESTER BLOWER #1   | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40440   | DES PINAR DIGESTER BLOWER #2   | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40443   | DES PINAR SURGE TANK BLOWER #1 | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 40444   | DES PINAR SURGE TANK BLOWER #2 | AA | 255101 | 1400 | -          | 2160 | -            | -           | -          | -           | 6765 | -          | -           | -          | -  | - | -   |
| 1004293 | FLO TREND SYSTEMS              | AA | 255101 | 1400 | 13,837.50  | 2160 | (3,798.73)   | 10,038.77   | (256.24)   | (448.42)    | 6765 | (64.06)    | 10,038.77   | 5/5/2009   | SL | P | 216 |
| 1004294 | FLO TREND SYSTEMS              | AA | 255101 | 1400 | 13,837.50  | 2160 | (3,798.73)   | 10,038.77   | (256.24)   | (448.42)    | 6765 | (64.06)    | 10,038.77   | 5/5/2009   | SL | P | 216 |
| 900809  | SEWER TRMT PLT.SYSTEMS,STRUCT  | AA | 255102 | 1400 | 15,768.14  | 2160 | (3,505.03)   | 12,263.11   | (292.00)   | (511.00)    | 6765 | (73.00)    | 12,263.11   | 12/1/2007  | SL | P | 216 |
| 96816   | PLANT SEWERS TRMT PLT          | AA | 255101 | 1410 | 10,134.93  | 2170 | (2,639.37)   | 22,774.30   | (96.33)    | (168.53)    | 6775 | (24.13)    | 22,774.30   | 7/1/2008   | SL | P | 420 |
| 101964  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1420 | 644,005.46 | 2180 | (691,949.23) | (47,943.77) | (7,155.80) | (12,522.30) | 6785 | (1,788.90) | (47,943.77) | 6/21/1981  | SL | P | 360 |
| 1001132 | AABOT FENCE INC                | AA | 255101 | 1430 | 2,396.00   | 2190 | (655.31)     | 1,740.69    | (44.36)    | (77.63)     | 6795 | (11.09)    | 1,740.69    | 4/29/2008  | SL | P | 216 |
| 96954   | OTHER PLT PUMP                 | AA | 255101 | 1435 | 8,204.99   | 2195 | (2,328.08)   | 5,676.91    | (151.96)   | (265.93)    | 6800 | (37.99)    | 5,676.91    | 9/10/2008  | SL | P | 216 |
| 1000804 | ITT FLYGT                      | AA | 255101 | 1435 | 3,738.37   | 2195 | (922.93)     | 2,815.44    | (69.24)    | (121.17)    | 6800 | (17.31)    | 2,815.44    | 4/10/2008  | SL | P | 216 |
| 1000995 | FLORIDA ARMATURE WORKS, INC.   | AA | 255101 | 1435 | 2,624.07   | 2195 | (647.78)     | 1,976.29    | (48.60)    | (85.05)     | 6800 | (12.15)    | 1,976.29    | 4/22/2008  | SL | P | 216 |
| 1002916 | L/S STARTER #2                 | AA | 255101 | 1435 | -          | 2195 | -            | -           | -          | -           | 6800 | -          | -           | -          | -  | - | -   |
| 2000465 | OTHER PLT/MISC EQUIP PUMP      | AA | 255101 | 1435 | 4,502.88   | 2195 | -            | 4,502.88    | -          | -           | 6800 | -          | 4,502.88    | 2/6/2008   | 0  | I | -   |
| 2002541 | OTHER PLT PUMP                 | AA | 255101 | 1435 | 1,070.00   | 2195 | -            | 1,070.00    | -          | -           | 6800 | -          | 1,070.00    | 2/14/2008  | 0  | I | -   |
| 2002853 | OTHER PLT PUMP                 | AA | 255101 | 1435 | 2,739.20   | 2195 | -            | 2,739.20    | -          | -           | 6800 | -          | 2,739.20    | 2/20/2008  | 0  | I | -   |
| 97092   | OTHER PLT TREATMENT            | AA | 255101 | 1440 | 152.20     | 2200 | (16.80)      | 135.40      | (2.80)     | (4.90)      | 6805 | (0.70)     | 135.40      | 7/1/2008   | SL | P | 216 |
| 1001027 | REDESIGN DP BARSREEN           | AA | 255101 | 1440 | -          | 2200 | -            | -           | -          | -           | 6805 | -          | -           | -          | -  | - | -   |
| 1001133 | B&B STEEL ERECTORS INC         | AA | 255101 | 1440 | 3,200.00   | 2200 | (789.68)     | 2,410.32    | (59.24)    | (103.87)    | 6805 | (14.81)    | 2,410.32    | 4/29/2008  | SL | P | 216 |
| 1003141 | PLANT 1 DIGESTER AIR WAVES     | AA | 255101 | 1440 | 1,910.00   | 2200 | (452.08)     | 1,457.92    | (35.36)    | (61.88)     | 6805 | (8.84)     | 1,457.92    | 8/4/2008   | SL | P | 216 |
| 1003142 | PLANT 3 DIGESTER AIR WAVES     | AA | 255101 | 1440 | 2,990.00   | 2200 | (713.04)     | 2,276.96    | (55.36)    | (96.88)     | 6805 | (13.84)    | 2,276.96    | 8/4/2008   | SL | P | 216 |
| 2002324 | OTHER PLT TREATMENT            | AA | 255101 | 1440 | 12,480.48  | 2200 | (3,231.98)   | 9,248.50    | (231.12)   | (404.46)    | 6805 | (57.78)    | 9,248.50    | 1/31/2008  | SL | P | 216 |
| 1003687 | MOPLUV SERVICE LC              | AA | 255101 | 1445 | 1,513.80   | 2205 | (356.08)     | 1,157.72    | (28.04)    | (49.07)     | 6810 | (7.01)     | 1,157.72    | 9/16/2008  | SL | P | 216 |
| 1001013 | THOMPSON ELECTRIC COMPANY      | AA | 255102 | 1445 | 2,144.00   | 2205 | (665.38)     | 1,478.62    | (39.72)    | (69.51)     | 6810 | (9.93)     | 1,478.62    | 4/24/2008  | SL | P | 216 |
| 1001903 | REUSE PRESSURE TRANSDUCER      | AA | 255102 | 1445 | 2,705.92   | 2205 | (659.05)     | 2,046.87    | (50.12)    | (87.71)     | 6810 | (12.53)    | 2,046.87    | 6/5/2008   | SL | P | 216 |
| 98341   | OFFICE STRUCT & IMPRV          | AA | 255101 | 1455 | 734.00     | 2215 | (24.48)      | 709.52      | (6.12)     | (10.71)     | 6820 | (1.53)     | 709.52      | 1/1/2012   | SL | P | 480 |
| 101965  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1460 | 55,263.56  | 2220 | (119,693.05) | (64,429.49) | (8,893.49) | (12,459.76) | 6825 | (24.79)    | (64,429.49) | 11/24/1976 | 0  | I | -   |
| 1001010 | HOME DEPOT CREDIT SERVICES     | AA | 255101 | 1460 | 98.56      | 2220 | (33.55)      | 65.01       | (2.20)     | (3.85)      | 6825 | (0.55)     | 65.01       | 4/24/2008  | SL | P | 180 |
| 1001011 | HOME DEPOT CREDIT SERVICES     | AA | 255101 | 1460 | 97.57      | 2220 | (32.94)      | 64.63       | (2.16)     | (3.78)      | 6825 | (0.54)     | 64.63       | 4/24/2008  | SL | P | 180 |
| 1001012 | HOME DEPOT CREDIT SERVICES     | AA | 255101 | 1460 | 103.68     | 2220 | (35.38)      | 68.30       | (2.32)     | (4.06)      | 6825 | (0.58)     | 68.30       | 4/24/2008  | SL | P | 180 |
| 1001055 | DESK/ CHAIRS/ DESK EQUIP SWR   | AA | 255101 | 1460 | 1,069.87   | 2220 | (229.58)     | 840.29      | (17.16)    | (28.38)     | 6825 | (5.94)     | 840.29      | 4/29/2008  | SL | P | 180 |
| 1001342 | OFFICE FURN & EQPT             | AA | 255101 | 1460 | 411.36     | 2220 | (142.72)     | 268.64      | (9.16)     | (16.03)     | 6825 | (2.29)     | 268.64      | 5/1/2008   | SL | P | 180 |
| 1004686 | LOWE'S COMPANIES INC           | AA | 255101 | 1460 | 191.53     | 2220 | (43.46)      | 148.07      | (4.24)     | (7.42)      | 6825 | (1.06)     | 148.07      | 10/14/2009 | SL | P | 180 |
| 97230   | TOOL SHOP & MISC EQPT          | AA | 255101 | 1470 | 14,877.49  | 2230 | (90.92)      | 14,786.57   | (309.96)   | (542.43)    | 6835 | (77.49)    | 14,786.57   | 7/1/2008   | SL | P | 192 |
| 101966  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1470 | 80,356.07  | 2230 | (124,950.83) | (44,594.76) | (8,893.49) | (12,459.76) | 6835 | (24.79)    | (44,594.76) | 9/9/1983   | 0  | I | -   |
| 161182  | 101*AP.INVD*11*74              | AA | 255101 | 1470 | 94.93      | 2230 | (32.35)      | 62.58       | (1.96)     | (3.43)      | 6835 | (0.49)     | 62.58       | 11/28/2007 | SL | P | 192 |
| 161183  | 101*AP.INVD*06*68              | AA | 255101 | 1470 | 438.70     | 2230 | (162.00)     | 276.70      | (9.12)     | (15.96)     | 6835 | (2.28)     | 276.70      | 6/28/2007  | SL | P | 192 |
| 161184  | 101*AP.INVD*02*72              | AA | 255101 | 1470 | 438.75     | 2230 | (171.65)     | 267.10      | (9.16)     | (16.03)     | 6835 | (2.29)     | 267.10      | 2/28/2007  | SL | P | 192 |
| 2002897 | TOOL SHOP & MISC EQPT          | AA | 255101 | 1470 | 361.05     | 2230 | (118.66)     | 242.39      | (7.52)     | (13.16)     | 6835 | (1.88)     | 242.39      | 2/22/2008  | SL | P | 192 |
| 98163   | LABORATORY EQPT                | AA | 255101 | 1475 | 563.38     | 2235 | (595.26)     | 1,158.64    | (12.52)    | (21.91)     | 6840 | (3.13)     | 1,158.64    | 1/1/2011   | SL | P | 180 |
| 1004996 | USA BLUEBOOK/UTILITY SUPPLY OF | AA | 255101 | 1475 | 605.03     | 2235 | (113.82)     | 491.21      | (13.44)    | (23.52)     | 6840 | (3.36)     | 491.21      | 6/17/2010  | SL | P | 180 |
| 1005037 | HACH CHEMICAL CO               | AA | 255101 | 1475 | 278.10     | 2235 | (51.05)      | 227.05      | (6.20)     | (10.85)     | 6840 | (1.55)     | 227.05      | 8/24/2010  | SL | P | 180 |
| 98416   | POWER OPERATED EQUIP           | AA | 255101 | 1480 | 336.66     | 2240 | (336.66)     | -           | -          | -           | 6845 | -          | -           | 1/1/2012   | 1  | P | 144 |
| 1004997 | WALKER MILLER EQUIPMENT CO INC | AA | 255101 | 1480 | 915.90     | 2240 | (200.58)     | 715.32      | (25.44)    | (44.52)     | 6845 | (6.36)     | 715.32      | 7/7/2010   | 1  | P | 144 |
| 101967  | SEWER PLANT-CONVERTED ASSET    | AA | 255101 | 1485 | 83,743.51  | 2245 | (92,637.00)  | (8,893.49)  | (8,893.49) | (12,459.76) | 6850 | (24.79)    | (8,893.49)  | 10/21/1997 | 0  | I | -   |
| 1001902 | HONEWELL 2 PEN RECORDER 4300   | AA | 255102 | 1485 | 1,481.51   | 2245 | (715.85)     | 765.66      | (49.40)    | (86.45)     | 6850 | (12.35)    | 765.66      | 6/3/2008   | SL | P | 120 |
| 171736  | 093*AP.INVD*05*81              | AA | 255101 | 1490 | 77,365.00  | 2250 | (35,106.22)  | 42,258.78   | (1,719.24) | (3,008.67)  | 6855 | (429.81)   | 42,258.78   | 5/28/2007  | SL | P | 180 |
| 97388   | MISC EQUIP SEWER               | AA | 255101 | 1490 | 580.56     | 2250 | (138.74)     | 441.82      | (12.92)    | (22.61)     | 6855 | (3.23)     | 441.82      | 10/9/2008  | SL | P | 180 |
| 1001052 | MAINTENANCE OF BOBCAT          | AA | 255101 | 1490 | 444.93     | 2250 | (123.67)     | 321.26      | (9.88)     | (17.29)     | 6855 | (2         |             |            |    |   |     |



|                                    |    |        |      |              |      |           |              |          |          |      |        |              |               |   |     |
|------------------------------------|----|--------|------|--------------|------|-----------|--------------|----------|----------|------|--------|--------------|---------------|---|-----|
| 101947 SEWER PLANT-CONVERTED ASSET | AA | 255101 | 3705 | (54,532.22)  | 4265 | 25,139.24 | (29,392.98)  | 454.44   | 795.27   | 7430 | 113.61 | (29,392.98)  | 8/7/2004 SL   | P | 480 |
| 101969 SEWER PLANT-CONVERTED ASSET | AA | 255101 | 3705 | (24,196.56)  | 4265 | 4,687.70  | (19,508.86)  | 201.64   | 352.87   | 7430 | 50.41  | (19,508.86)  | 7/4/2006 SL   | P | 480 |
| 101971 SEWER PLANT-CONVERTED ASSET | AA | 255101 | 3705 | (11,814.97)  | 4265 | 2,288.76  | (9,526.21)   | 98.44    | 172.27   | 7430 | 24.61  | (9,526.21)   | 7/4/2006 SL   | P | 480 |
| 101972 SEWER PLANT-CONVERTED ASSET | AA | 255101 | 3705 | (3,568.99)   | 4265 | 691.59    | (2,877.40)   | 29.76    | 52.08    | 7430 | 7.44   | (2,877.40)   | 7/4/2006 SL   | P | 480 |
| 161202 101*CB.TO.GL*05*09          | AA | 255101 | 3705 | (3,872.80)   | 4265 | 643.48    | (3,229.32)   | 32.28    | 56.49    | 7430 | 8.07   | (3,229.32)   | 5/28/2007 SL  | P | 480 |
| 161203 101*CB.TO.GL*02*09          | AA | 255101 | 3705 | (3,839.90)   | 4265 | 669.18    | (3,170.72)   | 32.00    | 56.00    | 7430 | 8.00   | (3,170.72)   | 2/28/2007 SL  | P | 480 |
| 161204 101*CB.TO.GL*02*10          | AA | 255101 | 3705 | (3,839.90)   | 4265 | 669.18    | (3,170.72)   | 32.00    | 56.00    | 7430 | 8.00   | (3,170.72)   | 2/28/2007 SL  | P | 480 |
| 161205 101*CB.TO.GL*09*09          | AA | 255101 | 3705 | (1,433.16)   | 4265 | 222.18    | (1,210.98)   | 11.96    | 20.93    | 7430 | 2.99   | (1,210.98)   | 9/25/2007 SL  | P | 480 |
| 161206 101*RECLASSIFY.A*02*05      | AA | 255101 | 3705 | 3,839.90     | 4265 | (669.18)  | 3,170.72     | (32.00)  | (56.00)  | 7430 | (8.00) | 3,170.72     | 2/28/2007 SL  | P | 480 |
| 2006712 CIAC-SEWER-TAP             | AA | 255101 | 3705 | (14,403.85)  | 4265 | 1,396.19  | (13,007.66)  | 120.04   | 210.07   | 7430 | 30.01  | (13,007.66)  | 11/1/2007 SL  | P | 480 |
| 2006856 CIAC-SWR MGMT FEE          | AA | 255101 | 3710 | -            | 4270 | -         | -            | -        | -        | 7435 | -      | -            | -             | - | -   |
| 2007000 CIAC-SWR RES CAP FEE       | AA | 255101 | 3715 | (24,181.16)  | 4275 | 2,153.49  | (22,027.67)  | 201.52   | 352.66   | 7440 | 50.38  | (22,027.67)  | 11/1/2007 SL  | P | 480 |
| 161207 101*CB.TO.GL*08*09          | AA | 255101 | 3720 | (7,543.50)   | 4280 | 408.53    | (7,134.97)   | 62.88    | 110.04   | 7445 | 15.72  | (7,134.97)   | 8/23/2007 SL  | P | 480 |
| 161208 101*CB.TO.GL*10*09          | AA | 255101 | 3720 | (3,125.00)   | 4280 | 449.19    | (2,675.81)   | 26.04    | 45.57    | 7445 | 6.51   | (2,675.81)   | 10/28/2007 SL | P | 480 |
| 2007144 CIAC-SWR PLT MOD FEE       | AA | 255101 | 3720 | -            | 4280 | -         | -            | -        | -        | 7445 | -      | -            | -             | - | -   |
| 2007288 CIAC-SWR PLT MTR FEE       | AA | 255101 | 3725 | -            | 4285 | -         | -            | -        | -        | 7450 | -      | -            | -             | - | -   |
| 161209 101*MISC.JE.A*07*03         | AA | 255101 | 3750 | (290,191.00) | 4310 | 42,320.84 | (247,870.16) | 2,418.24 | 4,231.92 | 7470 | 604.56 | (247,870.16) | 7/23/2007 SL  | P | 480 |
| 161210 101*CB.TO.GL*10*09          | AA | 255101 | 3750 | (300.00)     | 4310 | 40.32     | (259.68)     | 2.52     | 4.41     | 7470 | 0.63   | (259.68)     | 10/28/2007 SL | P | 480 |
| 2007359 CIAC-REUSE-TAP             | AA | 255102 | 3770 | -            | 4330 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |
| 2008008 CIAC-WATER-REUSE-TAP       | AA | 255102 | 3770 | (150.00)     | 4330 | 0.93      | (149.07)     | 0.93     | 1.55     | 7470 | 0.31   | (149.07)     | 1/31/2013 SL  | P | 480 |
| 2007363 CIAC-REUSE MGMT FEE        | AA | 255102 | 3775 | -            | 4335 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |
| 2007367 CIAC-REUSE RES CAP FEE     | AA | 255102 | 3780 | -            | 4340 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |
| 2007371 CIAC-REUSE PLT MOD FEE     | AA | 255102 | 3785 | -            | 4345 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |
| 2007375 CIAC-REUSE PLT MTR FEE     | AA | 255102 | 3790 | -            | 4350 | -         | -            | -        | -        | 7470 | -      | -            | -             | - | -   |



**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 2012-177-WS**  
**COMMISSION ORDERED ADJUSTMENTS - AUDIT FINDING #2**

| <u>UPIS A/C#</u> | <u>Amount</u>     | <u>A/D A/C#</u> | <u>Amount</u>    | <u>Life (Yrs)</u> | <u>A/D Rollforward</u> | <u>Asset #</u> | <u>Months since Dec-10</u> |
|------------------|-------------------|-----------------|------------------|-------------------|------------------------|----------------|----------------------------|
| 1120             | (6,136.88)        | 1915            | 731.80           | 37                | 400.83                 | 108276         | 29                         |
|                  | <u>(6,136.88)</u> |                 | <u>731.80</u>    |                   | <u>400.83</u>          |                |                            |
| 1130             | (1,312.42)        | 1925            | 100.59           | 40                | 79.29                  | 108278         |                            |
|                  | <u>(1,312.42)</u> |                 | <u>100.59</u>    |                   | <u>79.29</u>           |                |                            |
| 1210             | 3,920.00          | 2005            | (814.40)         | 10                | (947.33)               | create         |                            |
| 1210             | 400.00            | 2005            | (53.55)          | 10                | (96.67)                | create         |                            |
|                  | <u>4,320.00</u>   |                 | <u>(867.95)</u>  |                   | <u>(1,044.00)</u>      |                |                            |
| 1295             | (1,885.90)        | 2055            | 374.20           | 25                | -                      | 2001396        |                            |
| 1295             | (2,675.00)        | 2055            | 644.87           | 25                | -                      | 2001398        |                            |
|                  | <u>(4,560.90)</u> |                 | <u>1,019.07</u>  |                   | <u>-</u>               |                |                            |
| 1350             | (5,639.87)        | 2110            | (72.54)          | 45                | 302.88                 | 90399          |                            |
|                  | <u>(5,639.87)</u> |                 | <u>(72.54)</u>   |                   | <u>302.88</u>          |                |                            |
| 1380             | (2,000.71)        | 2140            | 259.56           | 18                | 268.61                 | 90243          |                            |
|                  | <u>(2,000.71)</u> |                 | <u>259.56</u>    |                   | <u>268.61</u>          |                |                            |
| 1190             | (1,284.18)        | 1985            | 89.64            | 16                | 193.96                 | 108285         |                            |
|                  | <u>(1,284.18)</u> |                 | <u>89.64</u>     |                   | <u>193.96</u>          |                |                            |
| 1205             | (224.97)          | 2000            | 194.97           | 10                | 30.00                  | 108286         |                            |
|                  | <u>(224.97)</u>   |                 | <u>194.97</u>    |                   | <u>30.00</u>           |                |                            |
| 1400             | 9,300.00          | 2000            | 27,606.91        | 18                | (1,248.61)             | create         |                            |
|                  | <u>9,300.00</u>   |                 | <u>27,606.91</u> |                   | <u>(1,248.61)</u>      |                |                            |

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 2012-177-WS**  
**COMMISSION ORDERED ADJUSTMENTS - AUDIT FINDING #6**

| <u>UPIS A/C#</u> | <u>Date</u> | <u>Asset #</u> | <u>Invoice Amount</u> | <u>Retirement Amount</u> | <u>A/D A/C#</u> | <u>Life</u> | <u>Months to May-13</u> | <u>Retirement Amount</u> | <u>A/D to Remove</u> |
|------------------|-------------|----------------|-----------------------|--------------------------|-----------------|-------------|-------------------------|--------------------------|----------------------|
| 1105             | 3/6/2009    | 91242          | 3,062.07              | (2,296.55)               | 1900            | 20          | 51                      | 2,296.55                 | 488.02               |
| 1105             | 12/21/2009  | 91242          | 4,870.17              | (3,652.63)               | 1900            | 20          | 42                      | 3,652.63                 | 639.21               |
| 1130             | 9/17/2009   | 96112          | 1,500.00              | (1,125.00)               | 1925            | 40          | 45                      | 1,125.00                 | 105.47               |
| 1130             | 10/26/2009  | 96112          | 1,210.42              | (907.82)                 | 1925            | 40          | 44                      | 907.82                   | 83.22                |
| 1130             | 11/25/2009  | 96112          | 2,687.36              | (2,015.52)               | 1925            | 40          | 43                      | 2,015.52                 | 180.56               |
| 1130             | 12/17/2009  | 96112          | 1,255.44              | (941.58)                 | 1925            | 40          | 42                      | 941.58                   | 82.39                |
| 1130             | 8/12/2010   | 96112          | 1,125.00              | (843.75)                 | 1925            | 40          | 34                      | 843.75                   | 59.77                |
|                  |             |                | <u>15,710.46</u>      | <u>(11,782.85)</u>       |                 |             |                         | <u>11,782.85</u>         | <u>1,638.62</u>      |

| <u>UPIS A/C#</u> | <u>Date</u> | <u>Asset #</u> | <u>Invoice Amount</u> | <u>Retirement Amount</u> | <u>A/D A/C#</u> | <u>Life</u> | <u>Months to May-13</u> | <u>Retirement Amount</u> | <u>A/D to Remove</u> |
|------------------|-------------|----------------|-----------------------|--------------------------|-----------------|-------------|-------------------------|--------------------------|----------------------|
| 1350             | 12/1/2009   | 90708          | 6,007.50              | (4,505.63)               | 2110            | 45          | 42                      | 4,505.63                 | 350.44               |
| 1380             | 2/27/2009   | 90243          | 3,335.02              | (2,501.27)               | 2140            | 18          | 52                      | 2,501.27                 | 602.16               |
| 1380             | 4/22/2009   | 90243          | 3,732.16              | (2,799.12)               | 2140            | 18          | 50                      | 2,799.12                 | 647.94               |
| 1380             | 6/4/2009    | 90243          | 5,000.00              | (3,750.00)               | 2140            | 18          | 48                      | 3,750.00                 | 833.33               |
| 1380             | 6/23/2009   | 90243          | 3,780.00              | (2,835.00)               | 2140            | 18          | 48                      | 2,835.00                 | 630.00               |
| 1380             | 6/29/2009   | 90243          | 1,850.00              | (1,387.50)               | 2140            | 18          | 48                      | 1,387.50                 | 308.33               |
| 1380             | 11/19/2009  | 90243          | 2,015.00              | (1,511.25)               | 2140            | 18          | 43                      | 1,511.25                 | 300.85               |
| 1400             | 6/16/2009   | 90008          | 3,516.39              | (2,637.29)               | 2160            | 18          | 48                      | 2,637.29                 | 586.07               |
| 1400             | 6/23/2009   | 90008          | 20,039.66             | (15,029.75)              | 2160            | 18          | 48                      | 15,029.75                | 3,339.94             |
| 1345             | 1/22/2010   | 90553          | 3,650.00              | (2,737.50)               | 2105            | 30          | 41                      | 2,737.50                 | 311.77               |
|                  |             |                | <u>52,925.73</u>      | <u>(39,694.30)</u>       |                 |             |                         | <u>39,694.30</u>         | <u>3,063.87</u>      |

**SANLANDO UTILITIES CORP  
RESPONSES TO OPC CONCERNS REGARDING COAS  
ITEM (2)(a)(i)**

**Project 2001991**

|  |              |   |
|--|--------------|---|
| Correct project balance:                   | 1,425,242.20 |   |
| Amount closed in Oct-08 (s/b Jun-08):      | 1,460,564.76 |   |
| Depreciation included in 2008 TY case:     |              | 18,257.06   |
|  | (35,322.56)  |   |
|  |              | 41,569.56   |
| Adjustment that should have affected 2008: |              |   |
| Total corrected depreciation:              |              | 23,312.50 credit to include in 12/31/08 A/D balance |