

ROSE, SUNDSTROM & BENTLEY, LLP

www.rsbatorneys.com

Please Respond to the Lake Mary Office

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
MARTIN S. FRIEDMAN, P.A.
JOHN J. FUMERO, P.A.
BRIDGET M. GRIMSLEY
JOHN R. JENKINS, P.A.
KYLE L. KEMPER

CHRISTIAN W. MARCELLI
STEVEN T. MINDLIN, P.A.
THOMAS F. MULLIN
CHASITY H. O'STEEN
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

December 27, 2010

HAND DELIVERY

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

RECEIVED-PPSC
0 DEC 27 PM 12:00
COMMISSION
CLERK

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

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

Dear Ms. Cole:

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

- Sixteen (16) copies of the Application for Increase in Rates 10/21-10
Sixteen (16) copies of the Minimum Filing Requirements (Volume I) 10/22-10
Two (2) copies of the Billing Analysis (Volume II) 10/23-10
Two (2) copies of the Additional Engineering Information 10/24-10
(Volumes III (a) thru (f))
Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida
Administrative Code (attached to the Application) 10/21-10
One (1) detailed map (See, Volume III) Forwarded to ECR
The original and three (3) copies of the proposed Interim Rate Tariff Sheets,
proposed Final Rate Tariff Sheets, and proposed Service Availability Charge
Tariff Sheets (Exhibit "B" to the Application).
\* 2 CDs titled 2010 Lake Utility Services Inc Rate Case,
Test Year Allocations July 2009-June 2010,
also forwarded to ECR.

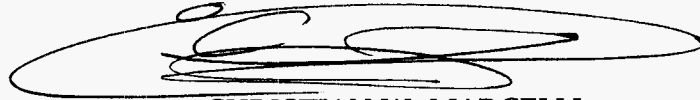
COM
APA
ECR
GCL
RAD
SSC
ADM
OPC
CLK

DOCUMENT NUMBER DATE
10121 DEC 27 12101
FPSC-COMMISSION CLERK

- Sixteen (16) copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our firm's check in the amount of \$7,000.00 representing the appropriate filing fee.

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

Very truly yours,



CHRISTIAN W. MARCELLI  
For the Firm

CWM/mp/der  
Enclosures

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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
LAKE UTILITY SERVICES, INC.  
for an increase in water and wastewater  
rates in Lake County, Florida

DOCKET NO. 100426-WS

APPLICATION FOR INCREASE IN RATES

Applicant, LAKE UTILITY SERVICES, INC. (the "Utility"), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates and service availability charges in Lake County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, F.A.C.:

(a) (i) The name of the Utility and its mailing address is:

Lake Utility Services, Inc.  
2335 Sanders Road  
Northbrook, IL 60062

(ii) The address of the Florida office is:

c/o Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

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

Martin S. Friedman, Esquire  
Christian W. Marcelli, Esquire  
Rose, Sundstrom & Bentley, LLP  
766 North Sun Drive, Suite 4030  
Lake Mary, FL 32746  
Telephone: (407) 830-6331  
Facsimile: (407) 830-8522  
Email: [mfriedman@rsbattorneys.com](mailto:mfriedman@rsbattorneys.com)  
[cmarcelli@rsbattorneys.com](mailto:cmarcelli@rsbattorneys.com)

DOCUMENT NUMBER- DATE

10121 DEC 27 09

FPSC-COMMISSION CLERK

(b) The Utility is a Florida corporation incorporated in Florida on May 5, 1987.

The names and addresses of the persons owning more than 5% of the Utility's stock are:

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

(c) The Utility's last rate proceeding and review of rate base was in Docket No. 070693-WS, utilizing a projected test year ending June 30, 2009, which culminated in Order No. PSC-09-0101-PAA-WS, issued February 16, 2009.

(d) The address within the various service areas where the application is available for customer inspection during the time the rate application is pending is:

Cooper Memorial Library  
821 W. Minneola Avenue  
Clermont, FL 34711

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

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

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

(f) The Affidavit of a Utility Officer that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

(2) The appropriate filing fee of \$7,000.00 (water: 2,001 to 4,000 ERCs; wastewater: 2,001 to 4,000 ERCs) is filed herewith.

(3) Not applicable.

#### Additional Information

##### I.

Sixteen (16) copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as **Volume I**.

##### II.

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

##### III.

Two (2) copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as **Volume II**.

IV.

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

V.

One (1) copy of a detailed system map, as required by Section 25-30.440(1)(a) and (b), is included in **Volume III**.

VI.

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

VII.

A reconciliation of the annual report to the trial balance is attached hereto as **Exhibit "C"**. A reconciliation of the annual report to the MFRs is impossible because the test year differs from the calendar year upon which the annual report is based.

VII.

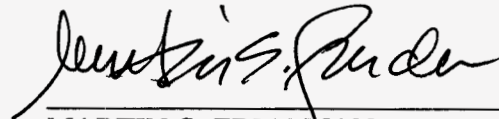
The Utility requests that the Commission not withhold consent to the effectiveness of the proposed water and wastewater rate and service availability charge increases as requested in this Application in accordance with the schedules contained in **Volume I** and the tariffs contained in **Exhibit "B"**.

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

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), Florida Statutes.
2. Grant interim and final water rates, final wastewater rates, and service availability charges as requested herein and contained in the tariffs included in Exhibit "B".
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 27<sup>th</sup> day of  
December 2010, by:

ROSE, SUNDSTROM & BENTLEY, LLP  
766 North Sun Drive, Suite 4030  
Lake Mary, FL 32746  
PHONE: (407) 830-6331  
FAX: (407) 830-8522



---

MARTIN S. FRIEDMAN  
CHRISTIAN MARCELLI  
For the Firm

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




AFFIDAVIT OF JIM JAPCZYK

STATE OF ILLINOIS

COUNTY OF COOK

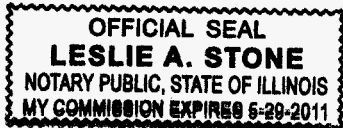
BEFORE ME, personally appeared JIM JAPCZYK, who is the Chief Financial Officer of Lake Utility Services, Inc., who states that Lake Utility Services, Inc., will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.

  
Jim Japczyk

STATE OF ILLINOIS

COUNTY OF COOK

Sworn to and subscribed before me this 17<sup>th</sup> day of December, 2010, by Jim Japczyk, Chief Financial Officer of Lake Utility Services, Inc., who is personally known to me.



  
NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Leslie A. Stone

My Commission Expires: 5-29-2011

DOCUMENT NUMBER - DATE  
10121 DEC 27 2010  
FPSC-COMMISSION CLERK

EXHIBIT "A"

Operating Agreement between Utility and Water Service Corp.

DOCUMENT NUMBER-DATE

10121 DEC 27 9

FPSC-COMMISSION CLERK

**AGREEMENT**

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "**Service Company**") and Lake Utility Services, Inc. (hereinafter called the "**Operating Company**");

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

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

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

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

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

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

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

DOCUMENT NUMBER-DATE  
10121 DEC 27 0  
FPSC-COMMISSION CLERK

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

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

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

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

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

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

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

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

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

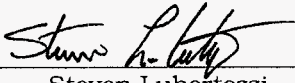
Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of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

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

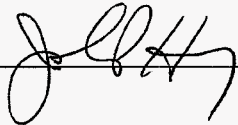
This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.

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

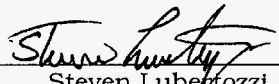
Water Service Corporation

BY \_\_\_\_\_  
Steven Lubertozi  
Vice President and Chief Financial  
Officer


Attest

\_\_\_\_\_

Lake Utility Services, Inc.

BY \_\_\_\_\_  
Steven Lubertozi  
Vice President and Chief Financial  
Officer

Attest

\_\_\_\_\_

AFFILIATE AGREEMENT  
APPENDIX A

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

JDE Object Number	Account Description
5505	Agency Expense
5525	Bill Stock
5530	Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545	Customer Service Printing
5625	401K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employee Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplier
5755	Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5855	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Picnics
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing/Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900	Other Office Expenses
5930	Office Electric
5935	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Heat&Cool
5980	Other Office Utilities
5985	Telemetering Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Cleri
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Acctg/Finance
6115	Salaries - Admin
6120	Salaries - Officers/Sikhdh
6125	Salaries - HR
6130	Salaries - MIS

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

JDE Object Number	Subsidiary Number	Account Description
		1030 Land & Land Rights Pump
		1035 Land & Land Rights Wtr Trt
		1040 Land & Land Rights Trans Dist
		1045 Land & Land Rights Gen Plt
		1175 Office Struct & Imprv
		1180 Office Furn & Eqpt
		1190 Tool Shop & Misc Eqpt
		1205 Communication Eqpt
		1260 Land & Land Rights Intang Plt
		1265 Land & Land Rights Coll Plt
		1270 Land & Land Rights Trimm Plt
		1275 Land & Land Rights Reclaim Wip
		1280 Land & Land Rights Rel Dst Plt
		1285 Land & Land Rights Gen Plt
		1455 Office Struct & Imprv
		1460 Office Furn & Eqpt
		1470 Tool Shop & Misc Eqpt
		1485 Communication Eqpt
		1575 Desktop Computer Wtr
		1580 Mainframe Computer Wtr
		1585 Mini Computers Wtr
		1590 Comp Sys Cost Wtr
		1595 Micro Sys Cost Wtr
		1605 Desktop Computer Swr
		1610 Mainframe Computer Swr
		1615 Mini Computers Swr
		1620 Comp Sys Cost Swr
		1625 Micro Sys Cost Swr
		1741 Other Plant In Process History
	00301	Wip-Cap Time Office Renovation
	00302	Wip-Cap Time Electrical
	00303	Wip-Cap Time Lab Expansion
	00304	Wip-Cap Time Computer Equipmnt
	00305	Wip-Cap Time Computer Software
	00306	Wip-Cap Time Radio Equipment
	00301	Wip - Interest During Constr
	00302	Wip - Interest During Constr
	00303	Wip - Interest During Constr
	00304	Wip - Interest During Constr
	00305	Wip - Interest During Constr
	00306	Wip - Interest During Constr
	00303	Wip - Labor/Installation
	00304	Wip - Labor/Installation
	00305	Wip - Labor/Installation
	00302	Wip - Equipment
	00303	Wip - Equipment
	00304	Wip - Equipment
	00306	Wip - Equipment
	00301	Wip - Material
	00302	Wip - Material
	00303	Wip - Material
	00304	Wip - Material
	00305	Wip - Material
	00306	Wip - Material
	00301	Wip - Electrical
	00301	Wip - Site Work
	00301	Wip - Contractor/Labor
	00302	Wip - Contractor/Labor
	00301	Wip - Architect/Designer
	00302	Wip - Architect/Designer
	00303	Wip - Architect/Designer
	00303	Wip - Building Addition
	00301	Wip - Furniture
	00302	Wip - Furniture
	00301	Wip - Heating/Air Condition
	00302	Wip - Heating/Air Condition
	00301	Wip - Interior Finish
	00302	Wip - Interior Finish
	00305	Wip - Modification/Convert
	00304	Wip - Remodeling
	00301	Wip - Transfer To Fixed Assets
	00302	Wip - Transfer To Fixed Assets
	00303	Wip - Transfer To Fixed Assets
	00304	Wip - Transfer To Fixed Assets
	00305	Wip - Transfer To Fixed Assets
	00306	Wip - Transfer To Fixed Assets
	1771	Deferred Plant In Process History
	00401	Wip-Cap Time Water Tower Paint
	00402	Wip-Cap Time W/S Plt Paint
	00403	Wip-Cap Time Water Tank Paint
	00404	Wip-Cap Time Clean Sewer Line



AFFILIATE AGREEMENT  
APPENDIX A

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

JDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6850	Deprec-Communication Eqpt
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

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

JDE Object Number	Subsidiary Number	Account Description
	1030	Land & Land Rights Pump
	1775	Wip-Cap Time Chng Filter Media
	00405	Wip-Cap Time TV Sewer Main
	00406	Wip-Cap Time Sludge & Hauling
	00407	Wip-Cap Time W/S Pft Landscape
	00408	Wip - Interest During Constr
	00401	Wip - Interest During Constr
	00402	Wip - Interest During Constr
	00403	Wip - Interest During Constr
	00404	Wip - Interest During Constr
	00405	Wip - Interest During Constr
	00406	Wip - Interest During Constr
	00407	Wip - Interest During Constr
	00408	Wip - Interest During Constr
	00408	Wip - Engineering
	00401	Wip - Labor/Installation
	00401	Wip - Equipment
	00404	Wip - Equipment
	00406	Wip - Equipment
	00401	Wip - Material
	00402	Wip - Material
	00403	Wip - Material
	00404	Wip - Material
	00405	Wip - Material
	00406	Wip - Material
	00407	Wip - Material
	00408	Wip - Material
	00408	Wip - Site Work
	00401	Wip - Contractor/Labor
	00402	Wip - Contractor/Labor
	00403	Wip - Contractor/Labor
	00405	Wip - Contractor/Labor
	00406	Wip - Contractor/Labor
	00404	Wip - Grouting/Sealing
	00404	Wip - Jet Cleaning
	00407	Wip - Pump & Haul Sludge
	00404	Wip - Rental/Machine
	00405	Wip - Rental/Machine
	00402	Wip - Repair
	00403	Wip - Repair
	00401	Wip - Transfer To Fixed Assets
	00402	Wip - Transfer To Fixed Assets
	00403	Wip - Transfer To Fixed Assets
	00404	Wip - Transfer To Fixed Assets
	00405	Wip - Transfer To Fixed Assets
	00406	Wip - Transfer To Fixed Assets
	00407	Wip - Transfer To Fixed Assets
	00408	Wip - Transfer To Fixed Assets
	1970	Acc Depr-Office Structure
	1975	Acc Depr-Office Furn/Eqpt
	1985	Acc Depr-Tool Shop & Misc Eqpt
	2000	Acc Depr-Communication Eqpt
	2215	Acc Depr-Office Structure
	2220	Acc Depr-Office Furn/Eqpt
	2230	Acc Depr-Tool Shop & Misc Eqpt
	2245	Acc Depr-Communication Eqpt
	2315	Acc Depr-Desktop Computer Wtr
	2320	Acc Depr-Mainframe Comp Wtr
	2325	Acc Depr-Mini Comp Wtr
	2330	Comp Sys Amortization Wtr
	2335	Micro Sys Amortization Wtr
	2345	Acc Depr-Desktop Computer Swr
	2350	Acc Depr-Mainframe Comp Swr
	2355	Acc Depr-Mini Comp Swr
	2360	Comp Sys Amortization Swr
	2365	Micro Sys Amortization Swr
	2950	Def Chgs-Landscaping
	2955	Def Chgs-Customer Complaints
	2960	Def Chgs-Tank Maint&Rep Wtr
	2965	Def Chgs-Relocation Expenses
	2970	Def Chgs-Attorney Fee
	2975	Def Chgs-Hurricane/Storms Cost
	2980	Def Chgs-Emp Fees
	2985	Def Chgs-Other
	3000	Def Chgs-Other Wtr & Swr
	3005	Def Chgs-Voc Testing
	3020	Def Chgs-Sludge Hauling
	3025	Def Chgs-Pr Wash/Jet Swr Mains
	3030	Def Chgs-Tv Sewer Mains
	3040	Def Chgs-Tank Maint&Rep Swr
	3080	Amort - Landscaping
	3090	Amort - Customer Complaints

AFFILIATE AGREEMENT  
APPENDIX A

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

JDE Object Number      Account Description

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

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Vac Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Jet Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Ciac Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Nol
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Ciac Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Nol
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT  
APPENDIX B**

The formula used to calculate all allocations is as follows:

Expenses:

Active ERC count for business unit/Active ERC count for all UI operating business units

Assets/Liabilities:

Active ERC count for company/Active ERC count for all UI operating companies

**EXHIBIT "B"**

Original & three (3) copies of  
Proposed Interim and Final Water Rates, Final Wastewater Rates,  
and Service Availability Charges

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.48
1"	\$ 68.71
1 1/2"	\$ 137.41
2"	\$ 219.86
3"	\$ 439.73
4"	\$ 687.06
6"	\$1,374.14
8"	\$2,473.44
10"	\$3,985.02

Gallage Charge (per 1,000 gallons): \$ 6.02

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Sizes	\$ 27.48
Gallonge Charge (per 1,000 gallons) (Maximum charge at 10,000 gallons):	\$ 5.01

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.48
1"	\$ 68.71
1 1/2"	\$ 137.41
2"	\$ 219.86
3"	\$ 439.73
4"	\$ 687.06
6"	\$1,374.14
8"	\$2,473.44
10"	\$3,985.02

Gallage Charge (per 1,000 gallons): \$ 6.02

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

IRRIGATION QUALITY REUSE SERVICE - RESIDENTIAL

RATE SCHEDULE RRS

- AVAILABILITY - Available to those customers who are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

Base Facility Charge

\$ 7.36

Consumption Charge  
(per 1,000 gallons)

\$ 1.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE



IRRIGATION QUALITY REUSE SERVICE – GENERAL SERVICE

RATE SCHEDULE GRS

- AVAILABILITY - Available to non-residential customers who are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

Base Facility Charge

\$ 7.36

Consumption Charge  
(per 1,000 gallons)

\$ 1.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons): \$ 3.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.29
5,001 to 10,000 gallons	\$ 2.86
Over 10,000 gallons	\$ 3.44

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.29
5,001 to 10,000 gallons	\$ 2.86
Over 10,000 gallons	\$ 3.44

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.74
1"	\$ 29.36
1 1/2"	\$ 58.71
2"	\$ 93.93
3"	\$ 187.88
4"	\$ 293.53
6"	\$ 587.07
8"	\$1,056.74
10"	\$1,702.52

Consumption Charge (per 1,000 gallons): \$ 3.21

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.74
1"	\$ 29.36
1 1/2"	\$ 58.71
2"	\$ 93.93
3"	\$ 187.88
4"	\$ 293.53
6"	\$ 587.07
8"	\$1,056.74
10"	\$1,702.52

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.38
5,001 to 10,000 gallons	\$ 2.98
Over 10,000 gallons	\$ 3.57

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.38
5,001 to 10,000 gallons	\$ 2.98
Over 10,000 gallons	\$ 3.57

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow \_\_\_\_\_  
ISSUING OFFICER  
President \_\_\_\_\_  
TITLE

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>Plant Capacity Charge</u>	
Residential-per ERC (350 GPD)	\$1,783.00
All others-per gallon	\$ 5.09
<u>Main Extension Charge</u>	
Residential-per ERC/month (350 GPD)	\$ 800.00
All others-per gallon/day	\$ 2.29
<u>Meter Installation Charge</u>	
5/8" x 3/4"	\$ 150.00
1"	\$ 250.00
1-1/2"	\$ 450.00
2"	\$ 650.00
Over 2"	Actual Cost*
<u>Back Flow Prevention Installation Charge</u>	
All meter sizes	Actual Cost*
<u>Customer Connection (Tap-in) Charge</u>	
All meter sizes	Actual Cost*
<u>Plan Review Charge</u>	
All meter sizes	Actual Cost*
<u>Inspection Charge</u>	
All meter sizes	Actual Cost*

\* Actual Cost is equal to the total cost incurred for services rendered to a customer, plus appropriate overhead associated with installation.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE



SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>Plant Capacity Charge</u>	
Residential-per ERC (350 GPD)	\$ 558.00
All others-per gallon	\$ 1.99
<u>Meter Installation Charge</u>	
5/8" x 3/4"	\$ 150.00
1"	\$ 250.00
1-1/2"	\$ 450.00
2"	\$ 650.00
Over 2"	Actual Cost*
<u>Back Flow Prevention Installation Charge</u>	
All meter sizes	Actual Cost*
<u>Customer Connection (Tap-in) Charge</u>	
All meter sizes	Actual Cost*
<u>Plan Review Charge</u>	
All meter sizes	Actual Cost*
<u>Inspection Charge</u>	
All meter sizes	Actual Cost*

\* Actual Cost is equal to the total cost incurred for services rendered to a customer, plus appropriate overhead associated with installation.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.48
1"	\$ 68.71
1 1/2"	\$ 137.41
2"	\$ 219.86
3"	\$ 439.73
4"	\$ 687.06
6"	\$1,374.14
8"	\$2,473.44
10"	\$3,985.02

Gallage Charge (per 1,000 gallons): \$ 6.02

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Sizes	\$ 27.48
Gallage Charge (per 1,000 gallons) (Maximum charge at 10,000 gallons):	\$ 5.01

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates -- 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.48
1"	\$ 68.71
1 1/2"	\$ 137.41
2"	\$ 219.86
3"	\$ 439.73
4"	\$ 687.06
6"	\$1,374.14
8"	\$2,473.44
10"	\$3,985.02

Gallage Charge (per 1,000 gallons): \$ 6.02

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

IRRIGATION QUALITY REUSE SERVICE - RESIDENTIAL

RATE SCHEDULE RRS

- AVAILABILITY - Available to those customers who are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

Base Facility Charge

\$ 7.36

Consumption Charge  
(per 1,000 gallons)

\$ 1.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

IRRIGATION QUALITY REUSE SERVICE – GENERAL SERVICE

RATE SCHEDULE GRS

- AVAILABILITY - Available to non-residential customers who are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

Base Facility Charge

\$ 7.36

Consumption Charge  
(per 1,000 gallons)

\$ 1.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons): \$ 3.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.29
5,001 to 10,000 gallons	\$ 2.86
Over 10,000 gallons	\$ 3.44

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE



MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.29
5,001 to 10,000 gallons	\$ 2.86
Over 10,000 gallons	\$ 3.44

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.74
1"	\$ 29.36
1 1/2"	\$ 58.71
2"	\$ 93.93
3"	\$ 187.88
4"	\$ 293.53
6"	\$ 587.07
8"	\$1,056.74
10"	\$1,702.52

Consumption Charge (per 1,000 gallons): \$ 3.21

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.74
1"	\$ 29.36
1 1/2"	\$ 58.71
2"	\$ 93.93
3"	\$ 187.88
4"	\$ 293.53
6"	\$ 587.07
8"	\$1,056.74
10"	\$1,702.52

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.38
5,001 to 10,000 gallons	\$ 2.98
Over 10,000 gallons	\$ 3.57

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.38
5,001 to 10,000 gallons	\$ 2.98
Over 10,000 gallons	\$ 3.57

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>Plant Capacity Charge</u>	
Residential-per ERC (350 GPD)	\$1,783.00
All others-per gallon	\$ 5.09
<u>Main Extension Charge</u>	
Residential-per ERC/month (350 GPD)	\$ 800.00
All others-per gallon/day	\$ 2.29
<u>Meter Installation Charge</u>	
5/8" x 3/4"	\$ 150.00
1"	\$ 250.00
1-1/2"	\$ 450.00
2"	\$ 650.00
Over 2"	Actual Cost*
<u>Back Flow Prevention Installation Charge</u>	
All meter sizes	Actual Cost*
<u>Customer Connection (Tap-in) Charge</u>	
All meter sizes	Actual Cost*
<u>Plan Review Charge</u>	
All meter sizes	Actual Cost*
<u>Inspection Charge</u>	
All meter sizes	Actual Cost*

\* Actual Cost is equal to the total cost incurred for services rendered to a customer, plus appropriate overhead associated with installation.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>Plant Capacity Charge</u>	
Residential-per ERC (350 GPD)	\$ 558.00
All others-per gallon	\$ 1.99
<u>Meter Installation Charge</u>	
5/8" x 3/4"	\$ 150.00
1"	\$ 250.00
1-1/2"	\$ 450.00
2"	\$ 650.00
Over 2"	Actual Cost*
<u>Back Flow Prevention Installation Charge</u>	
All meter sizes	Actual Cost*
<u>Customer Connection (Tap-in) Charge</u>	
All meter sizes	Actual Cost*
<u>Plan Review Charge</u>	
All meter sizes	Actual Cost*
<u>Inspection Charge</u>	
All meter sizes	Actual Cost*

\* Actual Cost is equal to the total cost incurred for services rendered to a customer, plus appropriate overhead associated with installation.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.48
1"	\$ 68.71
1 1/2"	\$ 137.41
2"	\$ 219.86
3"	\$ 439.73
4"	\$ 687.06
6"	\$1,374.14
8"	\$2,473.44
10"	\$3,985.02

Gallonge Charge (per 1,000 gallons): \$ 6.02

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Sizes	\$ 27.48
Gallage Charge (per 1,000 gallons) (Maximum charge at 10,000 gallons):	\$ 5.01

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE



MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.48
1"	\$ 68.71
1 1/2"	\$ 137.41
2"	\$ 219.86
3"	\$ 439.73
4"	\$ 687.06
6"	\$1,374.14
8"	\$2,473.44
10"	\$3,985.02

Gallage Charge (per 1,000 gallons): \$ 6.02

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

IRRIGATION QUALITY REUSE SERVICE - RESIDENTIAL

RATE SCHEDULE RRS

- AVAILABILITY - Available to those customers who are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

Base Facility Charge

\$ 7.36

Consumption Charge  
(per 1,000 gallons)

\$ 1.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

IRRIGATION QUALITY REUSE SERVICE – GENERAL SERVICE

RATE SCHEDULE GRS

- AVAILABILITY - Available to non-residential customers who are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

Base Facility Charge

\$ 7.36

Consumption Charge  
(per 1,000 gallons)

\$ 1.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons): \$ 3.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.29
5,001 to 10,000 gallons	\$ 2.86
Over 10,000 gallons	\$ 3.44

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.29
5,001 to 10,000 gallons	\$ 2.86
Over 10,000 gallons	\$ 3.44

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.74
1"	\$ 29.36
1 1/2"	\$ 58.71
2"	\$ 93.93
3"	\$ 187.88
4"	\$ 293.53
6"	\$ 587.07
8"	\$1,056.74
10"	\$1,702.52

Consumption Charge (per 1,000 gallons): \$ 3.21

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.74
1"	\$ 29.36
1 1/2"	\$ 58.71
2"	\$ 93.93
3"	\$ 187.88
4"	\$ 293.53
6"	\$ 587.07
8"	\$1,056.74
10"	\$1,702.52

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.38
5,001 to 10,000 gallons	\$ 2.98
Over 10,000 gallons	\$ 3.57

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE



MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.38
5,001 to 10,000 gallons	\$ 2.98
Over 10,000 gallons	\$ 3.57

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>Plant Capacity Charge</u>	
Residential-per ERC (350 GPD)	\$1,783.00
All others-per gallon	\$ 5.09
<u>Main Extension Charge</u>	
Residential-per ERC/month (350 GPD)	\$ 800.00
All others-per gallon/day	\$ 2.29
<u>Meter Installation Charge</u>	
5/8" x 3/4"	\$ 150.00
1"	\$ 250.00
1-1/2"	\$ 450.00
2"	\$ 650.00
Over 2"	Actual Cost*
<u>Back Flow Prevention Installation Charge</u>	
All meter sizes	Actual Cost*
<u>Customer Connection (Tap-in) Charge</u>	
All meter sizes	Actual Cost*
<u>Plan Review Charge</u>	
All meter sizes	Actual Cost*
<u>Inspection Charge</u>	
All meter sizes	Actual Cost*

\* Actual Cost is equal to the total cost incurred for services rendered to a customer, plus appropriate overhead associated with installation.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>Plant Capacity Charge</u>	
Residential-per ERC (350 GPD)	\$ 558.00
All others-per gallon	\$ 1.99
<u>Meter Installation Charge</u>	
5/8" x 3/4"	\$ 150.00
1"	\$ 250.00
1-1/2"	\$ 450.00
2"	\$ 650.00
Over 2"	Actual Cost*
<u>Back Flow Prevention Installation Charge</u>	
All meter sizes	Actual Cost*
<u>Customer Connection (Tap-in) Charge</u>	
All meter sizes	Actual Cost*
<u>Plan Review Charge</u>	
All meter sizes	Actual Cost*
<u>Inspection Charge</u>	
All meter sizes	Actual Cost*

\* Actual Cost is equal to the total cost incurred for services rendered to a customer, plus appropriate overhead associated with installation.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.48
1"	\$ 68.71
1 1/2"	\$ 137.41
2"	\$ 219.86
3"	\$ 439.73
4"	\$ 687.06
6"	\$1,374.14
8"	\$2,473.44
10"	\$3,985.02

Gallage Charge (per 1,000 gallons): \$ 6.02

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Sizes	\$ 27.48
Gallage Charge (per 1,000 gallons) (Maximum charge at 10,000 gallons):	\$ 5.01

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.48
1"	\$ 68.71
1 1/2"	\$ 137.41
2"	\$ 219.86
3"	\$ 439.73
4"	\$ 687.06
6"	\$1,374.14
8"	\$2,473.44
10"	\$3,985.02

Gallonge Charge (per 1,000 gallons): \$ 6.02

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

IRRIGATION QUALITY REUSE SERVICE - RESIDENTIAL

RATE SCHEDULE RRS

- AVAILABILITY - Available to those customers who are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

Base Facility Charge

\$ 7.36

Consumption Charge  
(per 1,000 gallons)

\$ 1.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates - 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

IRRIGATION QUALITY REUSE SERVICE – GENERAL SERVICE

RATE SCHEDULE GRS

- AVAILABILITY - Available to non-residential customers who are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

Base Facility Charge

\$ 7.36

Consumption Charge  
(per 1,000 gallons)

\$ 1.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE



GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons): \$ 3.10

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.29
5,001 to 10,000 gallons	\$ 2.86
Over 10,000 gallons	\$ 3.44

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.29
5,001 to 10,000 gallons	\$ 2.86
Over 10,000 gallons	\$ 3.44

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Interim Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.74
1"	\$ 29.36
1 1/2"	\$ 58.71
2"	\$ 93.93
3"	\$ 187.88
4"	\$ 293.53
6"	\$ 587.07
8"	\$1,056.74
10"	\$1,702.52

Consumption Charge (per 1,000 gallons): \$ 3.21

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.74
1"	\$ 29.36
1 1/2"	\$ 58.71
2"	\$ 93.93
3"	\$ 187.88
4"	\$ 293.53
6"	\$ 587.07
8"	\$1,056.74
10"	\$1,702.52

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.38
5,001 to 10,000 gallons	\$ 2.98
Over 10,000 gallons	\$ 3.57

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

MULTI-RESIDENTIAL SERVICE  
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all master-metered residential customers including, but not limited to, condominiums, apartments and mobile home parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.31
1"	\$ 28.29
1 1/2"	\$ 56.56
2"	\$ 90.49
3"	\$ 180.99
4"	\$ 282.78
6"	\$ 565.55
8"	\$1,018.00
10"	\$1,640.10

Consumption Charge (per 1,000 gallons):

0 – 5,000 gallons	\$ 2.38
5,001 to 10,000 gallons	\$ 2.98
Over 10,000 gallons	\$ 3.57

MINIMUM CHARGE: Base Facility Charge

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: Final Rates – 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>Plant Capacity Charge</u>	
Residential-per ERC (350 GPD)	\$1,783.00
All others-per gallon	\$ 5.09
<u>Main Extension Charge</u>	
Residential-per ERC/month (350 GPD)	\$ 800.00
All others-per gallon/day	\$ 2.29
<u>Meter Installation Charge</u>	
5/8" x 3/4"	\$ 150.00
1"	\$ 250.00
1-1/2"	\$ 450.00
2"	\$ 650.00
Over 2"	Actual Cost*
<u>Back Flow Prevention Installation Charge</u>	
All meter sizes	Actual Cost*
<u>Customer Connection (Tap-in) Charge</u>	
All meter sizes	Actual Cost*
<u>Plan Review Charge</u>	
All meter sizes	Actual Cost*
<u>Inspection Charge</u>	
All meter sizes	Actual Cost*

\* Actual Cost is equal to the total cost incurred for services rendered to a customer, plus appropriate overhead associated with installation.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>Plant Capacity Charge</u>	
Residential-per ERC (350 GPD)	\$ 558.00
All others-per gallon	\$ 1.99
<u>Meter Installation Charge</u>	
5/8" x 3/4"	\$ 150.00
1"	\$ 250.00
1-1/2"	\$ 450.00
2"	\$ 650.00
Over 2"	Actual Cost*
<u>Back Flow Prevention Installation Charge</u>	
All meter sizes	Actual Cost*
<u>Customer Connection (Tap-in) Charge</u>	
All meter sizes	Actual Cost*
<u>Plan Review Charge</u>	
All meter sizes	Actual Cost*
<u>Inspection Charge</u>	
All meter sizes	Actual Cost*

\* Actual Cost is equal to the total cost incurred for services rendered to a customer, plus appropriate overhead associated with installation.

EFFECTIVE DATE: \_\_\_\_\_

TYPE OF FILING: 2010 Rate Case

Lisa Sparrow  
ISSUING OFFICER  
President  
TITLE



EXHIBIT "C"

Reconciliation

DOCUMENT NUMBER-DATE

10121 DEC 27 9

FPSC-COMMISSION CLERK

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

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

DOCUMENT NUMBER DATE

10121 DEC 27 09

FPSC-COMMISSION CLERK

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-5(a): 347.5	Miscellaneous Equipment	5,286	347	Miscellaneous Equipment	606	W-4(a)
A-6(a): 397.7	Miscellaneous Equipment	-	397	Miscellaneous Equipment	4,680	S-4(a)
		<u>5,286</u>			<u>5,286</u>	
A-5(a): 311.2	Pumping Equipment	-				
A-5(a): 311.3	Pumping Equipment	683,859				
A-5(a): 311.4	Pumping Equipment	23,776	311	Pumping Equipment	707,635	W-4(a)
		<u>707,635</u>			<u>707,635</u>	
A-5(a): 320.3	Water Treatment Equipment	336,221	320	Water Treatment Equipment	336,221	W-4(a)
		<u>336,221</u>			<u>336,221</u>	
A-5(a): 330.4	Distribution Reservoirs and Standpipes	3,076,205	330	Distribution Reservoirs and Standpipes	3,076,205	W-4(a)
		<u>3,076,205</u>			<u>3,076,205</u>	
A-5(a): 331.4	Transmission and Distribution Mains	14,802,645	331	Transmission and Distribution Mains	14,802,645	W-4(a)
		<u>14,802,645</u>			<u>14,802,645</u>	
A-5(a): 333.4	Services	1,907,242	333	Services	1,907,242	W-4(a)
		<u>1,907,242</u>			<u>1,907,242</u>	
A-5(a): 339.1	Other Plant Miscellaneous Equipment	-				
A-5(a): 339.2	Other Plant Miscellaneous Equipment	-				
A-5(a): 339.3	Other Plant Miscellaneous Equipment	1,703				
A-5(a): 339.4	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.1	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.2	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.3	Other Plant Miscellaneous Equipment	6,775				
A-6(a): 389.4	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.5	Other Plant Miscellaneous Equipment	-	339	Other Plant Miscellaneous Equipment	1,703	W-4(a)
A-6(a): 389.6	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	6,776	S-4(a)
		<u>8,478</u>			<u>8,478</u>	
A-5(a): 334.4	Meters and Meter Installations	458,165	334	Meters and Meter Installations	458,165	W-4(a)
		<u>458,165</u>			<u>458,165</u>	
A-5(a): 335.4	Hydrants	784,352	335	Hydrants	784,352	W-4(a)
		<u>784,352</u>			<u>784,352</u>	
A-5(a): 336.4	Backflow Prevention Devices	2,319	336	Backflow Prevention Devices	2,319	W-4(a)
		<u>2,319</u>			<u>2,319</u>	
Schedule A-9 & A-10						
A-10(a): 380.4	Accumulated Depreciation Treatment and Disposal Equipment	146,384				
A-10(a): 380.5	Accumulated Depreciation Treatment and Disposal Equipment	-	380	Accumulated Depreciation Treatment and Disposal Equipment	146,384	S-4(a)
		<u>146,384</u>			<u>146,384</u>	

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

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-9(a): 309.2	Accumulated Depreciation Supply Mains	<u>22,929</u> <u>22,929</u>	309	Accumulated Depreciation Supply Mains	<u>22,929</u> <u>22,929</u>	W-4(a)
A-9(a): 307.2	Accumulated Depreciation Wells and Springs	<u>537,217</u> <u>537,217</u>	307	Accumulated Depreciation Wells and Springs	<u>537,217</u> <u>537,217</u>	W-4(a)
A-9(a): 310.2	Accumulated Depreciation Power Generation Equipment	11,275				
A-9(a): 310.3	Accumulated Depreciation Power Generation Equipment	-				
A-10(a): 355.2	Accumulated Depreciation Power Generation Equipment	-				
A-10(a): 355.3	Accumulated Depreciation Power Generation Equipment	-				
A-10(a): 355.4	Accumulated Depreciation Power Generation Equipment	45				
A-10(a): 355.5	Accumulated Depreciation Power Generation Equipment	-	310	Accumulated Depreciation Power Generation Equipment	11,275	W-4(a)
A-10(a): 355.6	Accumulated Depreciation Power Generation Equipment	<u>-</u> <u>11,320</u>	355	Accumulated Depreciation Power Generation Equipment	<u>45</u> <u>11,320</u>	S-4(a)
A-9(a): 331.4	Accumulated Depreciation Transmission and Distribution Mains	<u>2,439,966</u> <u>2,439,966</u>	331	Accumulated Depreciation Transmission and Distribution Mains	<u>2,439,965</u> <u>2,439,965</u>	W-4(a)
A-10(a): 366.6	Accumulated Depreciation Reuse Services	28,665	366	Accumulated Depreciation Reuse Services	28,665	S-6(b)
A-10(a): 367.6	Accumulated Depreciation Reuse Meters and Meter Installations	<u>713</u> <u>29,378</u>	367	Accumulated Depreciation Reuse Meters and Meter Installations	<u>713</u> <u>29,377</u>	S-6(b)
A-10(a): 374.5	Reuse Distribution Reservoir	36	374	Reuse Distribution Reservoir	-	
A-10(a): 375.6	Accumulated Depreciation Reuse Transmission and Distribution System	<u>146,942</u> <u>146,978</u>	375	Accumulated Depreciation Reuse Transmission and Distribution System	<u>146,979</u> <u>146,979</u>	S-4(a)
A-9(a): 336.4	Accumulated Depreciation Backflow Prevention Devices	<u>81</u> <u>81</u>	336	Accumulated Depreciation Backflow Prevention Devices	<u>81</u> <u>81</u>	W-4(a)
A-9(a): 339.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-9(a): 339.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-9(a): 339.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	82				
A-9(a): 339.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>-</u> <u>82</u>	339	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>82</u> <u>82</u>	W-4(a)

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

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

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

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-9(a): 347.5	Accumulated Depreciation Miscellaneous Equipment	299	347	Accumulated Depreciation Miscellaneous Equipment	-	W-4(a)
A-10(a): 397.7	Accumulated Depreciation Miscellaneous Equipment	<u>0</u>	397	Accumulated Depreciation Miscellaneous Equipment	<u>299</u>	S-4(a)
		<u>299</u>			<u>299</u>	
A-10(a): 381.4	Accumulated Depreciation Plant Sewers	18				
A-10(a): 381.5	Accumulated Depreciation Plant Sewers	<u>-</u>	381	Accumulated Depreciation Plant Sewers	<u>17</u>	S-4(a)
		<u>18</u>			<u>17</u>	
A-10(a): 382.4	Accumulated Depreciation Outfall Sewer Lines	<u>2,230</u>	382	Accumulated Depreciation Outfall Sewer Lines	<u>2,230</u>	S-4(a)
		<u>2,230</u>			<u>2,230</u>	
A-10(a): 389.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	38				
A-10(a): 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.5	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.6	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>-</u>	389	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>38</u>	S-4(a)
		<u>38</u>			<u>38</u>	

Schedule A-12 & A-14

CIAC-WTR RES CAP FEE	1,350
CIAC-WTR PLT MOD FEE	97,014
CIAC-WTR.TRANS & DISTR MAINS	7,085,297
CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP PLT	14,765
CIAC-WTR.STRUCT & IMPRV (WTR T P)	229,138
CIAC-WTR.WELLS & SPRINGS	217,344
CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	42,440
CIAC-WTR.ELECTRIC PUMP EQUIP WTP	(159)
CIAC-WTR.WATER TREATMENT EQPT	29,528
CIAC-WTR.DIS RESV & STNDPIPES	108,076
CIAC-WTR.HYDRANTS	749,126
CIAC- OTHER TANGIBLE PLT WATER	2,673,511
CIAC-WTR.SERVICE LINES	1,393,661
CIAC-WTR.METERS	49,360
CIAC-WTR.METER INSTALLATIONS	2,035
CIAC-WATER-TAP	4,302,931
CIAC-WTR PLT MTR FEE	33,149
CIAC-SWR RES CAP FEE	5,821
CIAC-SWR PLT MOD FEE	27,980
CIAC-FORCE MAINS	1,470,043
CIAC-GRAVITY MAINS	2,963,114
CIAC-SWR MANHOLES	(336)
CIAC-STRUCT/IMPRV PUMP PLT LS	1,818,930
CIAC-STRUCT/IMPRV TREATMENT PLANT	
CIAC-STRCT/IMP GEN PLT	1,241,845
CIAC-POWER GEN EQUIP PUMP PLT	(654)

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

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
	CIAC-POWER GEN EQUIP TREAT PLT	(223)				
	CIAC- TREAT/DISP EQUIP LAGOON	14,951				
	CIAC- TREAT/DISP EQUIP TRT PLT	65,465				
	CIAC- OUTFALL LINES	2,369				
	CIAC-SERVICES TO CUSTOMERS	(172)				
	CIAC-SEWER-TAP	856,074				
	CIAC-REUSE SERVICES	1,447,000				
	CIAC- REUSE MGMT FEE	980,000	271	Contributions in Aid of Construction	27,920,772	F-2(b)
		<u>27,920,773</u>			<u>27,920,772</u>	
	ACC AMORT WATER RES CAP FEE-NC	15,252				
	ACC AMORT WATER PLT MOD FEE-NC	4,095				
	ACC AMORT TRANS & DISTR MAINS	1,104,417				
	ACC AMORT-ORGANIZATION	(103,077)				
	ACC AMORT STRUCT & IMPRV SRC	4,365				
	ACC AMORT STRUCT & IMPRV - WTP	79,334				
	ACC AMORT WELLS & SPRINGS	62,721				
	ACC AMORT ELECTRIC PUMP EQUIP	17,922				
	ACC AMORT ELEC PUMP EQP TRANS DIST	952				
	ACC AMORT WATER TREATMENT EQPT	11,103				
	ACC AMORT DIS RESV & STNDPIPES	31,357				
	ACC AMORT HYDRANTS	91,490				
	ACC AMORT OTHER TANG PLT WATER	1,756,831				
	ACC AMORT SERVICE LINES	235,156				
	ACC AMORT METERS	22,309				
	ACC AMORT METER INSTALLATIONS	989				
	ACC AMORT WATER CIAC TAP	687,654				
	ACC AMORT WATER PLT METER FEE-NC	1,230				
	ACC AMORT SEWER RES CAP FEE - NC	174				
	ACC AMORT SEWER PLT MOD FEE - NC	1,690				
	ACC AMORT-SEWER FORCE MAINS	225,891				
	ACC AMORT-SEWER GRAVITY MAINS	329,118				
	ACC AMORT-SWR MANHOLES	7,413				
	ACC AMORT ORGANIZATION	23,143				
	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	264,203				
	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT					
	ACC AMORT-STRCT/IMP GEN PLT	586,393				
	ACC AMORT PWR GEN EQP COLL	14,418				
	ACC AMORT PWR GEN EQP TREAT	4,911				
	ACC AMORT- TREAT/DISP EQUIP LAGOON	3,461				
	ACC AMORT- TREAT/DISP EQUIP TRT PLT	26,127				
	ACC AMORT- OUTFALL LINE	584				
	ACC AMORT SEWAGE SERVICE LINES	3,798				
	ACC AMORT SEWER TAP	161,542				
	ACC AMORT-REUSE SERVICES	97,157				

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

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
	ACC AMORT-REUSE TAP	4,778				
	ACC AMORT-MGMT FEE-NC	51,042	272	Accumulated Amortization of Contributions in Aid of Construction	5,829,943	F-2(b)
		<u>5,829,943</u>			<u>5,829,943</u>	
Schedule A-18 & A-19						
Less:	Accumulated Depreciation and Amortization	<u>(9,153,348)</u>	108-110	Less: Accumulated Depreciation and Amortization	<u>9,153,349</u>	F-1(a)
		<u>(9,153,348)</u>			<u>9,153,349</u>	
	Other Utility Plant Adjustments	<u>5,325</u>	116 *	Other Utility Plant Adjustments	<u>5,325</u>	F-1(a)
		<u>5,325</u>			<u>5,325</u>	
	Cash	-	131	Cash	-	F-1(a)
	Misc Current and Accrued Assets	18,235	132	Special Deposits	18,235	F-1(a)
	Accounts Receivable from Associated Companies	11,046,972	145	Accounts Receivable from Associated Companies	11,046,973	F-1(a)
	Material and Supplies	<u>19,006</u>	151-153	Material and Supplies	<u>19,006</u>	F-1(a)
		<u>11,084,214</u>			<u>11,084,215</u>	
	Accounts and Notes Receivable, Less Accumulated Provision for UA	<u>769,268</u>	141-144	Accounts and Notes Receivable, Less Accumulated Provision for UA	<u>769,268</u>	F-1(a)
		<u>769,268</u>			<u>769,268</u>	
	Deferred Rate Case Expense (See Note 1)	319,292				
	Other Miscellaneous Deferred Debits (See Note 1)	<u>11,539</u>	186	Misc. Deferred Debits	<u>330,831</u>	F-1(b)
		<u>330,831</u>			<u>330,831</u>	
	Common Stock Issued	<u>300</u>	201	Common Stock Issued	<u>300</u>	F-2(a)
		<u>300</u>			<u>300</u>	
	Other Paid - In Capital	<u>32,893,109</u>	211	Other Paid - In Capital	<u>32,893,109</u>	F-2(a)
		<u>32,893,109</u>			<u>32,893,109</u>	
	Retained Earnings	<u>3,726,413</u>	214-215	Retained Earnings	<u>3,726,414</u>	F-2(a)
		<u>3,726,413</u>			<u>3,726,414</u>	
	Accounts Payable	<u>232,319</u>	231	Accounts Payable	<u>232,319</u>	F-2(a)
		<u>232,319</u>			<u>232,319</u>	
	Advances from Associated Companies			Advances from Associated Companies	(4,485,236)	
	Accounts Payable to Associated Companies	<u>1,141,293</u>	233	Accounts Payable to Associated Companies	<u>5,626,529</u>	F-2(a)
		<u>1,141,293</u>			<u>1,141,293</u>	
	Customer Deposits	<u>110,146</u>	235	Customer Deposits	<u>110,146</u>	F-2(a)
		<u>110,146</u>			<u>110,146</u>	

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

Schedule A-12 & A-14

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

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

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

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

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

Schedule A-18 & A-19

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



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

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

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

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

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

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

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

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