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June 24, 2011

HAND DELIVERY

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

RECEIVED-FPSC
JUN 24 AM 10:10
COMMISSION CLERK

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

RE: Docket No.: 110153-SU; Application of Utilities, Inc. of Eagle Ridge for an Increase in Wastewater Rates in Lee County, Florida
Our File No. 30057.197

Dear Ms. Cole:

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

- Sixteen (16) copies of the Application for Increase in Rates 04385-11
Sixteen (16) copies of the Minimum Filing Requirements (Volume I) 04386-11
Two (2) copies of the Billing Analysis (Volume II) 04387-11
Two (2) copies of the Additional Engineering Information (Volume III) 04388-11
Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code (attached to the Application)
One (1) detailed map (See, Volume III) 04389-11
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).
3 tariff sheets exhibit B, and 3 tariff sheets exhibit C also fwd
2 CDs containing Allocation Manuals WSC 2010 also fwd to staff.

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DOCUMENT NUMBER DATE
04385 JUN 24 =
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- Sixteen (16) copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our firm's check in the amount of \$3,500.00 representing the appropriate filing fee.

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

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/mp
Enclosures

cc: Steven M. Lubertozzi, Executive Dir. of Regulatory Accounting & Affairs (w/o encs.) (via e-mail)
John Stover, Vice President and Secretary (w/o encs.) (via e-mail)
Kirsten Weeks, Manager of Regulatory Accounting (w/encs.) (via e-mail & U. S. Mail)
Rick Durham, Regional Vice President (w/o encs.) (via e-mail)
Patrick C. Flynn, Regional Director (w/encs.) (via e-mail & U.S. Mail)
John Williams, Director of Governmental Affairs (w/o encs.) (via e-mail)
Frank Seidman (w/encs.) (via e-mail & U.S. Mail)
Deborah Swain (w/encs.) (via e-mail & U.S. Mail)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 110153-SU

APPLICATION FOR INCREASE IN RATES

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

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

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

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

(ii) The address of the Florida office is:

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

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

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

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

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

(c) The Company's last rate proceeding was in Docket No. 080247-SU, which culminated in Order No. PSC-09-0264-PAA-SU, issued April 27, 2009. That Order was declared final in Order No. PSC-09-0264-CO-SU, issued May 26, 2009. Rates were set utilizing a test year ending December 31, 2007.

(d) The address where the Application is available for customer inspection during the time the rate application is pending is:

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

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

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

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

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

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

2. The appropriate filing fee of \$3,500.00 (from 2,001 to 4,000 ERCs of wastewater) is filed herewith.

3. The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

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

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for the four quarters of 2010 are contained on the data disc enclosed herewith. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

III.

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

IV.

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

V.

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

VI.

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

VII.

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

VII.

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

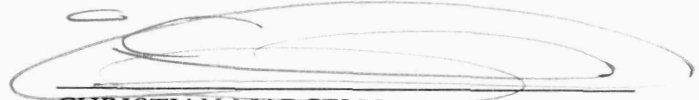
WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

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

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

Respectfully submitted this 24th day of
June, 2011, by:

ROSE, SUNDSTROM & BENTLEY, LLP
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
Telephone: (407) 830-6331
Fax: (407) 830-8522
cmarcelli@rsbattorneys.com



CHRISTIAN MARCELLI
MARTIN S. FRIEDMAN
For the Firm

AFFIDAVIT OF LISA SPARROW

STATE OF ILLINOIS


COUNTY OF COOK

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

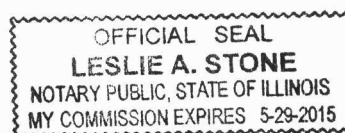


LISA SPARROW

Sworn to and subscribed before me this 20th day of June, 2011, by LISA SPARROW, President of Utilities, Inc. of Eagle Ridge, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS
Printed Name: Leslie A. Stone
My Commission Expires: 5-29-2015



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.

EXHIBIT "A"

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

AGREEMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 Lubertozzi
Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

J. P. H.

Utilities, Inc of Eagle Ridge

BY Steven Lubertozzi
Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

J. P. H.

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 - Clien
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Acctg/Finance
6115	Salaries - Admn
6120	Salaries - Officers/Skldlr
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 Trmmt 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
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipment
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S PR Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	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
6530	Deprec-Office Structure
6535	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	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Pl Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr>Mainframe Comp Wtr
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 WpN/let 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 - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pt Wash/Fei 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 - Conti Prop
4393		Def Fed Tax - Amrt
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 - Conti Prop
4443		Def St Tax - Amrt
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT
APPENDIX B**

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

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trtmnt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & 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
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation

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

1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
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
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 - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
3185	Amort - Tv Sewer Mains
3195	Amort - Tank Maint&Rep Swr
4367	Accum Def Income Tax-Fed
4369	Def Fed Tax - Ciac Pre 1987
4371	Def Fed Tax - Tap Fee Post 2000
4373	Def Fed Tax - Idc
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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

EXHIBIT "B"

Proposed Interim Rate Sheets

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - To any customer 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

RATES:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 23.96
1"	\$ 59.91
1 1/2"	\$ 119.82
2"	\$ 191.82
3"	\$ 383.42
4"	\$ 599.10
6"	\$1,198.20
<u>Gallage Charge</u> (Per 1,000 gallons)	\$ 6.58

- MINIMUM CHARGE - Base Facility Charge Per Month.
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates, Docket No. 110153-SU

Lisa Sparrow _____
ISSUING OFFICER
President _____
TITLE

RESIDENTIAL SERVICE – CROSS CREEK

RATE SCHEDULE RSCC

- AVAILABILITY - Available to Cross Creek of Fort Myers Community Association, Inc.
- APPLICABILITY - For wastewater service to member condominium units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

<u>RATE:</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	All Meter Sizes	\$ 27.87

MINIMUM CHARGE - \$ 27.87

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates; Docket No. 110153-SU

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 residential 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 Meter Sizes	\$ 23.96

<u>Gallonage Charge</u>	\$ 5.49
(Per 1,000 gallons, 10,000 gallon max)	

MINIMUM CHARGE - \$ 23.96

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates; Docket No. 110153-SU

Lisa Sparrow
ISSUING OFFICER
President
TITLE

EXHIBIT "C"

Proposed Final Rate Sheets

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - To any customer 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

<u>RATES:</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4"	\$ 25.75
	1"	\$ 64.39
	1 1/2"	\$ 128.78
	2"	\$ 203.03
	3"	\$ 412.08
	4"	\$ 643.88
	6"	\$1,287.77

Gallonage Charge \$ 7.08
(Per 1,000 gallons)

MINIMUM CHARGE - Base Facility Charge Per Month.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates; Docket No. 110153-SU

Lisa Sparrow
ISSUING OFFICER
President
TITLE

RESIDENTIAL SERVICE – CROSS CREEK

RATE SCHEDULE RSCC

AVAILABILITY - Available to Cross Creek of Fort Myers Community Association, Inc.

APPLICABILITY - For wastewater service to member condominium units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

<u>RATE:</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	All Meter Sizes	\$ 29.96

MINIMUM CHARGE - \$ 29.96

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates; Docket No. 110153-SU

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 residential 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 Meter Sizes	\$ 25.75

<u>Gallonge Charge</u>	\$ 5.89
(Per 1,000 gallons, 10,000 gallon max)	

MINIMUM CHARGE - \$ 29.96

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates; Docket No. 110153-SU

Lisa Sparrow
ISSUING OFFICER
President
TITLE

EXHIBIT "D"

Reconciliation

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 110153-SU
RECONCILIATION OF TRIAL BALANCE TO ANNUAL REPORT
YEAR ENDING : December 31, 2010

Account Number Trial Balance	Description	Amount	Account Number Annual Report	Description	Amount	Page	Column
1245	ORGANIZATION	<u>16,958</u>	351	Organization	<u>16,958</u>	S-4(a)	(f)
		<u>16,958</u>			<u>16,958</u>		
1025	FRANCHISES	80					
1250	FRANCHISES INTANG PLT	<u>1,582</u>	352	Franchises	<u>1,662</u>	S-4(a)	(f)
		<u>1,662</u>			<u>1,662</u>		
1265	LAND & LAND RIGHTS COLL PLT	11,411					
1285	LAND & LAND RIGHTS GEN PLT	39,579					
1045	LAND & LAND RIGHTS GEN PLT	<u>875</u>	353	Land and Land Rights	<u>51,865</u>	S-4(a)	(f)
		<u>51,865</u>			<u>51,865</u>		
1175	OFFICE STRUCT & IMPRV	62,107					
1290	STRUCT/IMPRV COLL PLT	6,094					
1295	STRUCT/IMPRV PUMP PLT LS	348,317					
1300	STRUCT/IMPRV TREAT PLT	39,181					
1310	STRUCT/IMPRV RECLAIM WTR DIST PLT	14,827					
1315	STRUCT/IMPRV GEN PLT	2,726,425					
1455	OFFICE STRUCT & IMPRV	4,872					
1495	SEWER PLANT ALLOCATED	40,257					
1205	COMMUNICATION EQPT	3,278					
1190	TOOL SHOP & MISC EQPT	9,001					
1470	TOOL SHOP & MISC EQPT	64,819					
1180	OFFICE FURN & EQPT	20,453					
1460	OFFICE FURN & EQPT	2,035					
1580	MAINFRAME COMPUTER WTR	10,781	354	Structures and Improvements	3,231,601	S-4(a)	(f)
1585	MINI COMPUTERS WTR	30,728	396	Communication Equipment	5,456	S-4(a)	(f)
1590	COMP SYS COST WTR	211,228	393	Tools, Shop and Garage Equipment	76,210	S-4(a)	
1595	MICRO SYS COST WTR	<u>5,914</u>	390	Office Furniture and Equipment	<u>287,049</u>	S-4(a)	(f)
		<u>3,600,316</u>			<u>3,600,316</u>		
1330	POWER GEN EQUIP TREAT PLT	<u>5,400</u>	355	Power Generation Equipment	<u>5,400</u>	S-4(a)	(f)
		<u>5,400</u>			<u>5,400</u>		
1345	SEWER FORCE MAIN	<u>276,609</u>	360	Collection Sewers - Force	117,326	S-4(a)	(f)
		<u>276,609</u>	363	Services to Customers	<u>159,283</u>	S-4(a)	(f)
					<u>276,609</u>		
1350	SEWER GRAVITY MAIN	<u>1,402,521</u>	361	Collection Sewers - Gravity	<u>1,402,521</u>	S-4(a)	(f)
		<u>1,402,521</u>			<u>1,402,521</u>		
1353	MANHOLES	<u>21,678</u>	361	Manholes	<u>21,678</u>	S-4(a)	(f)
		<u>21,678</u>			<u>21,678</u>		
1365	FLOW MEASURE DEVICES	<u>16,122</u>	364	Flow Measuring Devices	<u>16,122</u>	S-4(a)	(f)
		<u>16,122</u>			<u>16,122</u>		

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 110153-SU
RECONCILIATION OF TRIAL BALANCE TO ANNUAL REPORT
YEAR ENDING : December 31, 2010

Account Number Trial Balance	Description	Amount	Account Number Annual Report	Description	Amount	Page	Column
1380	PUMPING EQUIPMENT PUMP PLT	39,041					
1385	PUMPING EQUIPMENT RECLAIM WTP	17,900					
1390	PUMPING EQUIPMENT RCL WTR DIST	1,356	371	Pumping Equipment	58,297	S-4(a)	(f)
		<u>58,297</u>			<u>58,297</u>		
1535	REUSE DIST RESERVOIRS	9,294					
1540	REUSE TRANSMISSION & DIST SYS	53,993	375	Reuse Transmission and Distribution System	63,287	S-4(a)	(f)
		<u>63,287</u>			<u>63,287</u>		
1395	TREAT/DISP EQUIP LAGOON	132,442					
1400	TREAT/DISP EQUIP TRT PLT	1,051,098					
1405	TREAT/DISP EQUIP RCL WTP	2,734	380	Treatment and Disposal Equipment	1,186,275	S-4(a)	(f)
		<u>1,186,275</u>			<u>1,186,275</u>		
1410	PLANT SEWERS TRTMT PLT	151,523					
1415	PLANT SEWERS RECLAIM WTP	8,336	381	Plant Sewers	159,859	S-4(a)	(f)
		<u>159,859</u>			<u>159,859</u>		
1420	OUTFALL LINES	16,375	382	Outfall Sewer Lines	16,375	S-4(a)	(f)
		<u>16,375</u>			<u>16,375</u>		
1555	TRANSPORTATION EQPT WTR	111,674	391	Transportation Equipment	111,674	S-4(a)	(f)
		<u>111,674</u>			<u>111,674</u>		
1475	LABORATORY EQPT	11,463	394	Laboratory Equipment	11,463	S-4(a)	(f)
		<u>11,463</u>			<u>11,463</u>		
1430	OTHER PLT COLLECTION	2,916					
1435	OTHER PLT PUMP	2,397					
1440	OTHER PLT TREATMENT	26,163	389	Other Plant Miscellaneous Equipment	31,476	S-4(a)	(f)
		<u>31,476</u>			<u>31,476</u>		
2030	ACC DEPR-ORGANIZATION	2,150	301	Organization	(2,150)	S-6(b)	(k)
		<u>2,150</u>			<u>(2,150)</u>		

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 110153-SU
RECONCILIATION OF TRIAL BALANCE TO ANNUAL REPORT
YEAR ENDING : December 31, 2010

Account Number Trial Balance	Description	Amount	Account Number Annual Report	Description	Amount	Page	Column
1840	ACC DEPR-FRANCHISES	(3)					
2040	ACC DEPR FRANCHISES INTANG PLT	(13,721)	302	Franchises	13,725	S-6(b)	(k)
		<u>(13,725)</u>			<u>13,725</u>		
1970	ACC DEPR-OFFICE STRUCTURE	(22,530)					
2050	ACC DEPR-STRUCT/IMPRV COLL PLT	(498)					
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(86,505)					
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	4,381					
2070	ACC DEPR-STRUCT/IMPRV RCLM DST	(3,520)					
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(1,970,710)					
2215	ACC DEPR-OFFICE STRUCTURE	1,155	354	Structures and Improvements	2,078,227	S-6(b)	(k)
		<u>(2,078,227)</u>			<u>2,078,227</u>		
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(56,741)					
2160	ACC DEPR-TREAT/DISP EQP TRT PLT	44,620					
2165	ACC DEPR-TREAT/DISP EQP RWTP	(319)	380	Treatment and Disposal Equipment	12,440	S-6(b)	(k)
		<u>(12,440)</u>			<u>12,440</u>		
2090	ACC DEPR-PWR GEN EQP TRT PLT	(434)	355	Power Generation Equipment	434	S-6(b)	(k)
		<u>(434)</u>			<u>434</u>		
2280	ACC DEPR-REUSE DIST RESERVOIRS	(462)					
2285	ACC DEPR-REUSE TRANS/DIST SYS	(5,096)	375	Reuse Transmission and Distribution System	5,558	S-6(b)	(k)
		<u>(5,558)</u>			<u>5,558</u>		
1925	ACC DEPR-SERVICE LINES	3,348					
2125	ACC DEPR-FLOW MEASURE DEVICES	(927)	364	Flow Measuring Devices	(2,421)	S-6(b)	(k)
		<u>2,421</u>			<u>(2,421)</u>		
			363	Services to Customers	128,988	S-6(b)	(k)
2105	ACC DEPR-SEWER FORCE MAIN	(223,999)	360	Collection Sewers - Force	95,011	S-6(b)	(k)
		<u>(223,999)</u>			<u>223,999</u>		
2110	ACC DEPR-SEWER GRAVITY MAIN	(627,250)					
2113	ACC DEPR-MANHOLE	(7,079)	361	Collection Sewers - Gravity	634,329	S-6(b)	(k)
		<u>(634,329)</u>			<u>634,329</u>		
2000	ACC DEPR-COMMUNICATION EQPT	(277)	396	Communication Equipment	277	S-6(b)	(k)
		<u>(277)</u>			<u>277</u>		
2140	ACC DEPR-PUMP EQP PUMP PLT	(2,995)					
2145	ACC DEPR-PUMP EQP RCLM WTP	(1,852)					
2150	ACC DEPR-PUMP EQP RCLM DIST	(147)	371	Pumping Equipment	4,994	S-6(b)	(k)
		<u>(4,994)</u>			<u>4,994</u>		
2255	ACC DEPR-OTHER TANG PLT SEWER	(763)	398	Other Tangible Plant	763	S-6(b)	(k)
		<u>(763)</u>			<u>763</u>		

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2235	ACC DEPR-LABORATORY EQPT	<u>(7,245)</u>	394	Laboratory Equipment	<u>7,245</u>	S-6(b)	(k)
		<u>(7,245)</u>			<u>7,245</u>		
2300	ACC DEPR-TRANSPORTATION WTR	<u>(93,587)</u>	391	Transportation Equipment	<u>93,587</u>	S-6(b)	(k)
		<u>(93,587)</u>			<u>93,587</u>		
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(7,464)	393	Tools, Shop and Garage Equipment	<u>66,167</u>	S-6(b)	(k)
2230	ACC DEPR-TOOL SHOP & MISC EQPT	<u>(58,703)</u>					
		<u>(66,167)</u>			<u>66,167</u>		
1975	ACC DEPR-OFFICE FURN/EQPT	(15,751)	390	Office Furniture and Equipment	<u>138,393</u>	S-6(b)	(k)
2220	ACC DEPR-OFFICE FURN/EQPT	(743)					
2320	ACC DEPR-MAINFRAME COMP WTR	(7,071)					
2325	ACC DEPR-MINI COMP WTR	(27,348)					
2330	COMP SYS AMORTIZATION WTR	(81,566)					
2335	MICRO SYS AMORTIZATION WTR	<u>(5,914)</u>					
		<u>(138,393)</u>			<u>138,393</u>		
2170	ACC DEPR-PLANT SEWERS TRT PLT	(4,904)	381	Plant Sewers	<u>5,439</u>	S-6(b)	(k)
2175	ACC DEPR-PLANT SEWERS RECLAIM	<u>(534)</u>					
		<u>(5,439)</u>			<u>5,439</u>		
2180	ACC DEPR-OUTFALL LINES	<u>(5,184)</u>	382	Outfall Sewer Lines	<u>5,184</u>	S-6(b)	(k)
		<u>(5,184)</u>			<u>5,184</u>		
2190	ACC DEPR-OTHER PLT COLLECTION	(291)	389	Other Plant Miscellaneous Equipment	<u>3,431</u>	S-6(b)	(k)
2195	ACC DEPR-OTHER PLT PUMP	(264)					
2200	ACC DEPR-OTHER PLT TREATMENT	<u>(2,877)</u>					
		<u>(3,431)</u>			<u>3,431</u>		

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6110	SALARIES-ACCTG/FINANCE	11,367					
6115	SALARIES-ADMIN	342					
6120	SALARIES-OFFICERS/STKHLDR	10,870					
6125	SALARIES-HR	1,723					
6130	SALARIES-MIS	2,694					
6135	SALARIES-LEADERSHIP OPS	11,978					
6140	SALARIES-REGULATORY	9,035					
6145	SALARIES-CUSTOMER SERVICE	8,903					
6146	SALARIES-BILLING	3,051					
6147	SALARIES-CORP SERVICE ADMIN	644					
6150	SALARIES-OPERATIONS FIELD	227,843					
6155	SALARIES-OPERATIONS OFFICE	2,971	701	Salaries and Wages - Employees	246,183	S-10(a)	(c)
6165	CAPITALIZED TIME ADJUSTMENT	(34,369)	703	Directors and Majority Stockholders	10,870	S-10(a)	(c)
		<u>257,052</u>			<u>257,052</u>		
5625	401K/ESOP CONTRIBUTIONS	7,813					
5630	DENTAL PREMIUMS	5,025					
5635	DENTAL INS REIMBURSEMENTS	-					
5645	EMPLOYEE INS DEDUCTIONS	(10,469)					
5650	HEALTH COSTS & OTHER	233					
5655	HEALTH INS REIMBURSEMENTS	32,818					
5660	OTHER EMP PENSION/BENEFITS	504					
5665	PENSION CONTRIBUTIONS	2,028					
5670	TERM LIFE INS	1,386					
5675	TERM LIFE INS-OPT	(235)					
5680	DEPEND LIFE INS-OPT	(29)					
5690	TUITION	530					
5820	TRAINING EXPENSE	648	704	Employee Pensions and Benefits	40,252	S-10(a)	(c)
		<u>40,252</u>			<u>40,252</u>		
5440	PURCHASED WATER-SEWER SYS	2,706	710	Purchased Sewage Treatment	2,706	S-10(a)	(c)
		<u>2,706</u>			<u>2,706</u>		
6400	SEWER RODDING	1,950					
6410	SLUDGE HAULING	48,209	711	Sludge Removal Expense	50,159	S-10(a)	(c)
		<u>50,159</u>			<u>50,159</u>		
5470	ELEC PWR - SWR SYSTEM	71,958	715	Purchased Power	71,958	S-10(a)	(c)
		<u>71,958</u>			<u>71,958</u>		
5480	CHLORINE	29,912					
5485	ODOR CONTROL CHEMICALS	-					
5490	OTHER TREATMENT CHEMICALS	1,768	718	Chemicals	31,680	S-10(a)	(c)
		<u>31,680</u>			<u>31,680</u>		

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5525	BILL STOCK	1,090					
5530	BILLING COMPUTER SUPPLIES	(0)					
5535	BILLING ENVELOPES	370					
5540	BILLING POSTAGE	8,087					
5740	COMPUTER SUPPLIES	628					
5815	PENALTIES/FINES	9					
5860	CLEANING SUPPLIES	2,552					
5870	HOLIDAY EVENTS/PICNICS	17					
5875	KITCHEN SUPPLIES	94					
5880	OFFICE SUPPLY STORES	1,567					
5885	PRINTING/BLUEPRINTS	68					
5890	PUBL SUBSCRIPTIONS/TAPES	392					
6270	TEST-SEWER	32,436					
6320	SEWER-MAINT SUPPLIES	11,589	720	Materials and Supplies	58,899	S-10(a)	(c)
		<u>58,899</u>			<u>58,899</u>		
6020	ENGINEERING FEES	10	731	Contractual Services-Engineering	10	S-10(a)	(c)
		<u>10</u>			<u>10</u>		
6010	AUDIT FEES	3,164					
6040	TAX RETURN REVIEW	726	732	Contractual Services - Accounting	3,890	S-10(a)	(c)
		<u>3,890</u>			<u>3,890</u>		
6025	LEGAL FEES	991	733	Contractual Services - Legal	991	S-10(a)	(c)
		<u>991</u>			<u>991</u>		
6365	EQUIPMENT RENTALS	3	742	Rental of Equipment	3	S-10(a)	(c)
		<u>3</u>			<u>3</u>		
5545	CUSTOMER SERVICE PRINTING	120					
5735	COMPUTER MAINTENANCE	17,261					
5750	INTERNET SUPPLIER	75					
5790	BANK SERVICE CHARGE	765					
5800	LETTER OF CREDIT FEE	3					
5825	OTHER MISC EXPENSE	373					
5855	ANSWERING SERVICE	408					
5865	COPY MACHINE	28					
5895	SHIPPING CHARGES	356					
5900	OTHER OFFICE EXPENSES	523					
5930	OFFICE ELECTRIC	209					
5935	OFFICE GAS	48					
5940	OFFICE WATER	8					
5950	OFFICE GARBAGE REMOVAL	1,667					
5955	OFFICE LANDSCAPE / MOW / PLOW	1,104					
5960	OFFICE ALARM SYS PHONE EXP	756					
5965	OFFICE MAINTENANCE	1,013					
5970	OFFICE CLEANING SERVICE	892					

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5975	OFFICE MACHINE/HEAT&COOL	133					
5980	OTHER OFFICE UTILITIES	1					
6185	TRAVEL LODGING	1,617					
6190	TRAVEL AIRFARE	477					
6195	TRAVEL TRANSPORTATION	167					
6200	TRAVEL MEALS	685					
6205	TRAVEL ENTERTAINMENT	70					
6207	TRAVEL OTHER	97					
6325	SEWER-MAINT REPAIRS	13,829					
6335	SEWER-ELEC EQUIPT REPAIR	776					
6345	SEWER-OTHER MAINT EXP	18,399					
6355	DEFERRED MAINT EXPENSE	13					
6360	COMMUNICATION EXPENSE	3,352					
6385	UNIFORMS	1,998					
6390	WEATHER/HURRICANE COSTS	269	775	Miscellaneous Expenses	67,491	S-10(a)	(c)
		<u>67,491</u>			<u>67,491</u>		
5495	METER READING	180					
5805	LICENSE FEES	22					
5810	MEMBERSHIPS	507					
5945	OFFICE TELECOM	12,673					
5985	TELEMETERING PHONE EXPENSE	15					
6015	EMPLOY FINDER FEES	735					
6035	PAYROLL SERVICES	870					
6045	TEMP EMPLOY - CLERICAL	1,999					
6260	TEST-EQUIP/CHEMICAL	4,119					
6050	OTHER OUTSIDE SERVICES	15,660	736	Contractual Services - Other	36,779	S-10(a)	(c)
		<u>36,779</u>			<u>36,779</u>		
6215	FUEL	10,215					
6220	AUTO REPAIR/TIRES	5,496					
6225	AUTO LICENSES	431				W-10(a)	(c)
6230	OTHER TRANS EXPENSES	1,083	750	Transportation Expenses	17,224	S-10(a)	(c)
		<u>17,224</u>			<u>17,224</u>		
5715	INSURANCE-OTHER	19,325	759	Insurance - Other	19,325	S-10(a)	(c)
		<u>19,325</u>			<u>19,325</u>		
5785	ADVERTISING/MARKETING	29	760	Advertising Expense	29	S-10(a)	(c)
		<u>29</u>			<u>29</u>		
6065	RATE CASE AMORT EXPENSE	20,469	766	Amortization of Rate Case Expense	20,469	S-10(a)	(c)
6070	MISC REG MATTERS COMM EXP	1,009	767	Regulatory Commission Exp -Other	1,009	S-10(a)	(c)
		<u>21,478</u>			<u>21,478</u>		
5505	AGENCY EXPENSE	153					
5510	UNCOLLECTIBLE ACCOUNTS	3,633					
5515	UNCOLL ACCOUNTS ACCRUAL	(525)	770	Bad Debt Expense	3,261	S-10(a)	(c)

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		<u>3,261</u>			<u>3,261</u>		
3500	CIAC-STRUCT/IMPRV PUMP PLT LS	(183,879)					
3505	CIAC-STRUCT/IMPRV TREAT PLT	(2,620)					
3515	CIAC-STRUCT/IMPRV RCLM DIST	(731)					
3520	CIAC-STRUCT/IMPRV GEN PLT	(1,582,019)					
3550	CIAC-SEWER FORCE MAIN	(283,781)					
3555	CIAC-SEWER GRAVITY MAIN	(1,063,203)					
3600	CIAC-TREAT/DISP EQUIP LAGOON	(4,994)					
3605	CIAC-TREAT/DISP EQUIP TRT PLT	(618,954)					
3625	CIAC-OUTFALL LINES	(9,579)					
3705	CIAC-SEWER-TAP	(60,192)	271	Contributions in Aid of Construction	<u>3,809,952</u>	F-2(b)	(e)
		<u>(3,809,952)</u>			<u>3,809,952</u>		
4030	ACC AMORT ORGANIZATION	(333,882)					
4050	ACC AMORTSTRUCT/IMPRV PUMP PLT LS	157,899					
4055	ACC AMORTSTRUCT/IMPRV TREAT PLT	(4,959)					
4065	ACC AMORTSTRUCT/IMPRV RCLM DIST	823					
4070	ACC AMORTSTRUCT/IMPRV GEN PLT	1,573,966					
4100	ACC AMORT SEWER FORCE MAIN	179,671					
4105	ACC AMORT SEWER GRAVITY MAIN	595,403					
4150	ACC AMORT TREAT/DISP EQUIP LAGOON	2,836					
4155	ACC AMORT TREAT/DISP EQUIP TRT PLT	199,040					
4175	ACC AMORT OUTFALL LINES	10,931					
4265	ACC AMORT SEWER-TAP	32,121	272	Accumulated Amortization of Contributions in Aid of Construction	<u>2,413,849</u>	F-2(b)	(e)
		<u>2,413,849</u>			<u>2,413,849</u>		
1025	FRANCHISES	80					
1045	LAND & LAND RIGHTS GEN PLT	875					
1175	OFFICE STRUCT & IMPRV	62,107					
1180	OFFICE FURN & EQPT	20,453					
1190	TOOL SHOP & MISC EQPT	9,001					
1205	COMMUNICATION EQPT	3,278					
1245	ORGANIZATION	16,958					
1250	FRANCHISES INTANG PLT	1,582					
1265	LAND & LAND RIGHTS COLL PLT	11,411					
1285	LAND & LAND RIGHTS GEN PLT	39,579					
1290	STRUCT/IMPRV COLL PLT	6,094					
1295	STRUCT/IMPRV PUMP PLT LS	348,317					
1300	STRUCT/IMPRV TREAT PLT	39,181					
1310	STRUCT/IMPRV RECLAIM WTR DIST PLT	14,827					
1315	STRUCT/IMPRV GEN PLT	2,726,425					
1330	POWER GEN EQUIP TREAT PLT	5,400					
1345	SEWER FORCE MAIN	276,609					
1350	SEWER GRAVITY MAIN	1,402,521					
1353	MANHOLES	21,678					

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1365	FLOW MEASURE DEVICES	16,122					
1380	PUMPING EQUIPMENT PUMP PLT	39,041					
1385	PUMPING EQUIPMENT RECLAIM WTP	17,900					
1390	PUMPING EQUIPMENT RCL WTR DIST	1,356					
1395	TREAT/DISP EQUIP LAGOON	132,442					
1400	TREAT/DISP EQUIP TRT PLT	1,051,098					
1405	TREAT/DISP EQUIP RCL WTP	2,734					
1410	PLANT SEWERS TRTMT PLT	151,523					
1415	PLANT SEWERS RECLAIM WTP	8,336					
1420	OUTFALL LINES	16,375					
1430	OTHER PLT COLLECTION	2,916					
1435	OTHER PLT PUMP	2,397					
1440	OTHER PLT TREATMENT	26,163					
1455	OFFICE STRUCT & IMPRV	4,872					
1460	OFFICE FURN & EQPT	2,035					
1470	TOOL SHOP & MISC EQPT	64,819					
1475	LABORATORY EQPT	11,463					
1495	SEWER PLANT ALLOCATED	40,257					
1535	REUSE DIST RESERVOIRS	9,294					
1540	REUSE TRANSMISSION & DIST SYS	53,993					
1555	TRANSPORTATION EQPT WTR	111,674					
1575	DESKTOP COMPUTER WTR	-					
1580	MAINFRAME COMPUTER WTR	10,781					
1585	MINI COMPUTERS WTR	30,728					
1590	COMP SYS COST WTR	211,228					
1595	MICRO SYS COST WTR	5,914	101-106	Utility Plant	7,031,837	F-1(a)	(e)
		<u>7,031,837</u>			<u>7,031,837</u>		
1840	ACC DEPR-FRANCHISES	(3)					
1925	ACC DEPR-SERVICE LINES	3,348					
1970	ACC DEPR-OFFICE STRUCTURE	(22,530)					
1975	ACC DEPR-OFFICE FURN/EQPT	(15,751)					
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(7,464)					
2000	ACC DEPR-COMMUNICATION EQPT	(277)					
2030	ACC DEPR-ORGANIZATION	2,150					
2040	ACC DEPR FRANCHISES INTANG PLT	(13,721)					
2050	ACC DEPR-STRUCT/IMPRV COLL PLT	(498)					
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(86,505)					
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	4,381					
2070	ACC DEPR-STRUCT/IMPRV RCLM DST	(3,520)					
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(1,970,710)					
2090	ACC DEPR-PWR GEN EQP TRT PLT	(434)					
2105	ACC DEPR-SEWER FORCE MAIN	(223,999)					
2110	ACC DEPR-SEWER GRAVITY MAIN	(627,250)					
2113	ACC DEPR-MANHOLES	(7,079)					
2125	ACC DEPR-FLOW MEASURE DEVICES	(927)					

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2160	ACC DEPR-TREAT/DISP EQP TRT PLT	44,620					
2140	ACC DEPR-PUMP EQP PUMP PLT	(2,995)					
2145	ACC DEPR-PUMP EQP RCLM WTP	(1,852)					
2150	ACC DEPR-PUMP EQP RCLM DIST	(147)					
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(56,741)					
2165	ACC DEPR-TREAT/DISP EQP RWTP	(319)					
2170	ACC DEPR-PLANT SEWERS TRT PLT	(4,904)					
2175	ACC DEPR-PLANT SEWERS RECLAIM	(534)					
2180	ACC DEPR-OUTFALL LINES	(5,184)					
2190	ACC DEPR-OTHER PLT COLLECTION	(291)					
2195	ACC DEPR-OTHER PLT PUMP	(264)					
2200	ACC DEPR-OTHER PLT TREATMENT	(2,877)					
2215	ACC DEPR-OFFICE STRUCTURE	1,155					
2220	ACC DEPR-OFFICE FURN/EQPT	(743)					
2230	ACC DEPR-TOOL SHOP & MISC EQPT	(58,703)					
2235	ACC DEPR-LABORATORY EQPT	(7,245)					
2255	ACC DEPR-OTHER TANG PLT SEWER	(763)					
2280	ACC DEPR-REUSE DIST RESERVOIRS	(462)					
2285	ACC DEPR-REUSE TRANS/DIST SYS	(5,096)					
2300	ACC DEPR-TRANSPORTATION WTR	(93,587)					
2315	ACC DEPR-DESKTOP COMPUTER WTR	-					
2320	ACC DEPR-MAINFRAME COMP WTR	(7,071)					
2325	ACC DEPR-MINI COMP WTR	(27,348)					
2330	COMP SYS AMORTIZATION WTR	(81,566)					
2335	MICRO SYS AMORTIZATION WTR	(5,914)	108-110	Less: Accumulated Depreciation and Amortization	3,289,620	F-1(a)	(e)
		<u>(3,289,620)</u>			<u>3,289,620</u>		
2410	UTILITY PAA SWR PLANT AMORT	310,957					
2425	ACC AMORT UTIL PAA-SEWER	(44,192)	114-115	Utility Plant Acquisition adjustment (Net)	266,765	F-1(a)	(e)
		<u>266,765</u>			<u>266,765</u>		
2665	CASH UNAPPLIED	-	131	Cash	-	F-1(a)	(e)
2775	SPECIAL DEPOSITS	10,857	132	Special Deposits	10,857	F-1(a)	(e)
2710	A/R ASSOC COS	(355,379)	145	Accounts Receivable from Associated Companies	(355,379)	F-1(a)	(e)
2755	INVENTORY	1,867	151-153	Material and Supplies	1,867	F-1(a)	(e)
		<u>(342,655)</u>			<u>(342,655)</u>		
2675	A/R-CUSTOMER TRADE CC&B	64,231					
2680	A/R-CUSTOMER ACCRUAL	59,112					
2685	A/R-CUSTOMER REFUNDS	(2,397)					
2690	ACCUM PROV UNCOLLECT ACCTS	(3,032)	141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	117,915	F-1(a)	(e)
		<u>117,915</u>			<u>117,915</u>		
2906	RCIP - ATTY FEES	35,456					

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2907	RCIP - CAPITALIZED TIME	22,699					
2908	RCIP - ADMINISTRATIVE EXPENSES	1,051					
2909	RCIP - TRAVEL	54					
2910	RCIP - CONSULTING FEES	20,701					
2914	RCIP - TRANSFER TO DEF RC	(79,962)					
2915	REG EXP BEING AMORT	2,081					
2920	RATE CASE BEING AMORT	79,984					
2930	RATE CASE ACCUM AMORT	(34,458)	186	Misc. Deferred Debits	47,606	F-1(b)	(e)
		<u>47,606</u>			<u>47,606</u>		
4760	COMMON STOCK	(1,000)	201	Common Stock Issued	1,000	F-2(a)	(e)
		<u>(1,000)</u>			<u>1,000</u>		
4780	PAID IN CAPITAL	(750,000)					
4785	MISC PAID IN CAPITAL	(1,851,260)	211	Other Paid - In Capital	2,601,260	F-2(a)	(e)
		<u>(2,601,260)</u>			<u>2,601,260</u>		
4998	RETAINED EARN-PRIOR YEARS	766,528	214-215	Retained Earnings	(766,528)	F-2(a)	(e)
		<u>766,528</u>			<u>(766,528)</u>		
4565	ADVANCES FROM UTILITIES INC	(1,255,152)	223	Advances from Associated Companies	1,255,152	F-2(a)	(e)
		<u>(1,255,152)</u>			<u>1,255,152</u>		
4515	A/P TRADE	(30,053)					
4525	A/P TRADE - ACCRUAL	(5,799)					
4527	A/P TRADE - RECD NOT VOUCHERED	(3,441)					
4545	A/P MISCELLANEOUS	(71)	231	Accounts Payable	39,366	F-2(a)	(e)
		<u>(39,366)</u>			<u>39,366</u>		
4535	A/P-ASSOC COMPANIES	998,569	233	Accounts Payable to Associated Companies	(998,569)	F-2(a)	(e)
		<u>998,569</u>			<u>(998,569)</u>		
4595	CUSTOMER DEPOSITS	(28,985)	235	Customer Deposits	28,985	F-2(a)	(e)
		<u>(28,985)</u>			<u>28,985</u>		
4614	ACCRUED GROSS RECEIPT TAX	(21,817)					
4634	ACCRUED SALES TAX	(144)					
4635	ACCRUED USE TAX	(38)	236	Accrued Taxes	21,999	F-2(a)	(e)
		<u>(21,999)</u>			<u>21,999</u>		
4685	ACCRUED CUST DEP INTEREST	(6,349)	237	Accrued Interest	6,349	F-2(a)	(e)
		<u>(6,349)</u>			<u>6,349</u>		

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4371	DEF FED TAX - TAP FEE POST 2000	17,189					
4375	DEF FED TAX - RATE CASE	(14,989)					
4377	DEF FED TAX - DEF MAINT	(3)					
4383	DEF FED TAX - ORGN EXP	(49,064)					
4385	DEF FED TAX - BAD DEBT	974					
4387	DEF FED TAX - DEPRECIATION	(154,590)					
4421	DEF ST TAX - TAP FEE POST 2000	2,684					
4425	DEF ST TAX - RATE CASE	(2,482)					
4427	DEF ST TAX - DEF MAINT	9					
4433	DEF ST TAX - ORGN EXP	(39,563)					
4435	DEF ST TAX - BAD DEBT	167	281	Accumulated Deferred Income Taxes - Accelerated Depreciation	161,652	F-2(b)	(e)
4437	DEF ST TAX - DEPRECIATION	(7,062)	283	Accumulated Deferred Income Taxes - Other	85,078	F-2(b)	(e)
		<u>(246,730)</u>			<u>246,730</u>		
5100	SEWER REVENUE-RESIDENTIAL	(259,370)					
5105	SEWER REVENUE-ACCRUALS	517					
5140	SEWER REVENUE-RESIDENTIAL	(615,521)					
5155	SEWER REVENUE-COMMERCIAL	(115,652)					
5285	OTHER W/S REVENUES	(952)	400	Operating Revenues	990,978	F-3(a)	(e)
		<u>(990,978)</u>			<u>990,978</u>		
5440	PURCHASED WATER-SEWER SYS	2,706					
5470	ELEC PWR - SWR SYSTEM	71,958					
5480	CHLORINE	29,912					
5485	ODOR CONTROL CHEMICALS	-					
5490	OTHER TREATMENT CHEMICALS	1,768					
5495	METER READING	180					
5505	AGENCY EXPENSE	153					
5510	UNCOLLECTIBLE ACCOUNTS	3,633					
5515	UNCOLL ACCOUNTS ACCRUAL	(525)					
5525	BILL STOCK	1,090					
5530	BILLING COMPUTER SUPPLIES	(0)					
5535	BILLING ENVELOPES	370					
5540	BILLING POSTAGE	8,087					
5545	CUSTOMER SERVICE PRINTING	120					
5625	401K/ESOP CONTRIBUTIONS	7,813					
5630	DENTAL PREMIUMS	5,025					
5635	DENTAL INS REIMBURSEMENTS	-					
5645	EMPLOYEE INS DEDUCTIONS	(10,469)					
5650	HEALTH COSTS & OTHER	233					
5655	HEALTH INS REIMBURSEMENTS	32,818					
5660	OTHER EMP PENSION/BENEFITS	504					
5665	PENSION CONTRIBUTIONS	2,028					
5670	TERM LIFE INS	1,386					
5675	TERM LIFE INS-OPT	(235)					

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Trial Balance			Annual Report				
5680	DEPEND LIFE INS-OPT	(29)					
5690	TUITION	530					
5715	INSURANCE-OTHER	19,325					
5735	COMPUTER MAINTENANCE	17,261					
5740	COMPUTER SUPPLIES	628					
5750	INTERNET SUPPLIER	75					
5785	ADVERTISING/MARKETING	29					
5790	BANK SERVICE CHARGE	765					
5800	LETTER OF CREDIT FEE	3					
5805	LICENSE FEES	22					
5810	MEMBERSHIPS	507					
5815	PENALTIES/FINES	9					
5820	TRAINING EXPENSE	648					
5825	OTHER MISC EXPENSE	373					
5855	ANSWERING SERVICE	408					
5860	CLEANING SUPPLIES	2,552					
5865	COPY MACHINE	28					
5870	HOLIDAY EVENTS/PICNICS	17					
5875	KITCHEN SUPPLIES	94					
5880	OFFICE SUPPLY STORES	1,567					
5885	PRINTING/BLEUPRINTS	68					
5890	PUBL SUBSCRIPTIONS/TAPES	392					
5895	SHIPPING CHARGES	356					
5900	OTHER OFFICE EXPENSES	523					
5930	OFFICE ELECTRIC	209					
5935	OFFICE GAS	48					
5940	OFFICE WATER	8					
5945	OFFICE TELECOM	12,673					
5950	OFFICE GARBAGE REMOVAL	1,667					
5955	OFFICE LANDSCAPE / MOW / PLOW	1,104					
5960	OFFICE ALARM SYS PHONE EXP	756					
5965	OFFICE MAINTENANCE	1,013					
5970	OFFICE CLEANING SERVICE	892					
5975	OFFICE MACHINE/HEAT&COOL	133					
5980	OTHER OFFICE UTILITIES	1					
5985	TELEMETERING PHONE EXPENSE	15					
6010	AUDIT FEES	3,164					
6015	EMPLOY FINDER FEES	735					
6020	ENGINEERING FEES	10					
6025	LEGAL FEES	991					
6035	PAYROLL SERVICES	870					
6040	TAX RETURN REVIEW	726					
6045	TEMP EMPLOY - CLERICAL	1,999					
6050	OTHER OUTSIDE SERVICES	15,660					

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Trial Balance			Annual Report				
6065	RATE CASE AMORT EXPENSE	20,469					
6070	MISC REG MATTERS COMM EXP	1,009					
6110	SALARIES-ACCTG/FINANCE	11,367					
6115	SALARIES-ADMIN	342					
6120	SALARIES-OFFICERS/STKHLDR	10,870					
6125	SALARIES-HR	1,723					
6130	SALARIES-MIS	2,694					
6135	SALARIES-LEADERSHIP OPS	11,978					
6140	SALARIES-REGULATORY	9,035					
6145	SALARIES-CUSTOMER SERVICE	8,903					
6146	SALARIES-BILLING	3,051					
6147	SALARIES-CORP SERVICE ADMIN	644					
6150	SALARIES-OPERATIONS FIELD	227,843					
6155	SALARIES-OPERATIONS OFFICE	2,971					
6165	CAPITALIZED TIME ADJUSTMENT	(34,369)					
6185	TRAVEL LODGING	1,617					
6190	TRAVEL AIRFARE	477					
6195	TRAVEL TRANSPORTATION	167					
6200	TRAVEL MEALS	685					
6205	TRAVEL ENTERTAINMENT	70					
6207	TRAVEL OTHER	97					
6215	FUEL	10,215					
6220	AUTO REPAIR/TIRES	5,496					
6225	AUTO LICENSES	431					
6230	OTHER TRANS EXPENSES	1,083					
6260	TEST-EQUIP/CHEMICAL	4,119					
6270	TEST-SEWER	32,436					
6320	SEWER-MAINT SUPPLIES	11,589					
6325	SEWER-MAINT REPAIRS	13,829					
6335	SEWER-ELEC EQUIPT REPAIR	776					
6345	SEWER-OTHER MAINT EXP	18,399					
6355	DEFERRED MAINT EXPENSE	13					
6360	COMMUNICATION EXPENSE	3,352					
6365	EQUIPMENT RENTALS	3					
6385	UNIFORMS	1,998					
6390	WEATHER/HURRICANE COSTS	269					
6400	SEWER RODDING	1,950					
6410	SLUDGE HAULING	48,209	401	Operating Expenses	683,187	F-3(a)	(e)
		<u>683,187</u>			<u>683,187</u>		
6640	DEPREC-ORGANIZATION	730					
6645	DEPREC-FRANCHISES INTANG PLT	6,099					
6655	DEPREC-STRUCT/IMPRV COLL PLT	186					

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Trial Balance			Annual Report				
6660	DEPREC-STRUCT/IMPRV PUMP	14,140					
6665	DEPREC-STRUCT/IMPRV TREAT PLT	155					
6675	DEPREC-STRUCT/IMPRV RCLM DIST	465					
6680	DEPREC-STRUCT/IMPRV GEN PLT	85,920					
6695	DEPREC-POWER GEN EQUIP TREAT	247					
6710	DEPREC-SEWER FORCE MAIN/SRVC	12,903					
6715	DEPREC-SEWER GRAVITY MAIN/MANH	31,575					
6717	DEPREC-MANHOLE	210					
6730	DEPREC-FLOW MEASURE DEVICES	927					
6745	DEPREC-PUMP EQP PUMP PLT	1,710					
6750	DEPREC-PUMP EQP RCLM WTP	994					
6755	DEPREC-PUMP EQP RCLM WTR DIST PLT	75					
6760	DEPREC-TREAT/DISP EQUIP LAGOON	2,127					
6765	DEPREC-TREAT/DISP EQ TRT PLT	74,744					
6770	DEPREC-TREAT/DISP EQ RCLM WTP	152					
6775	DEPREC-PLANT SEWERS TRTMT PLT	3,236					
6780	DEPREC-PLANT SEWERS RCLM WTP	209					
6785	DEPREC-OUTFALL LINES	546					
6795	DEPREC-OTHER PLT COLLECTION	162					
6800	DEPREC-OTHER PLT PUMP	133					
6805	DEPREC-OTHER PLT TREATMENT	1,434					
6820	DEPREC-OFFICE STRUCTURE	122					
6825	DEPREC-OFFICE FURN/EQPT	129					
6835	DEPREC-TOOL SHOP & MISC EQPT	4,048					
6840	DEPREC-LABORATORY EQPT	727					
6860	DEPREC-OTHER TANG PLT SEWER	352					
6885	DEPREC-REUSE DIST RESERVOIRS	251					
6890	DEPREC-REUSE TRANSM / DIST SYS	1,257					
6905	DEPREC-AUTO TRANS	8,014					
6920	DEPREC-COMPUTER	28,909	403	Depreciation Expense:	282,886	F-3(a)	(e)
		<u>282,886</u>			<u>282,886</u>		
7225	AMORT-STRUCT/IMPRV PUMP PLT LS	(6,907)					
7230	AMORT-STRUCT/IMPRV TREAT PLT	-					
7245	AMORT-STRUCT/IMPRV GEN PLT	(57,465)					
7275	AMORT-SEWER FORCE MAIN/SRVC	(9,058)					
7280	AMORT-SEWER GRAVITY MAIN/MANH	(22,034)					
7325	AMORT-TREAT/DISP EQUIP LAGOON	(260)					
7330	AMORT-TREAT/DISP EQUIP TRT PLT	(20,104)					
7350	AMORT-OUTFALL LINES	(292)					
7425	AMORT-OTHER TANGIBLE PLT SEWER	-					
7430	AMORT-SEWER-TAP	(1,505)	403	Less: Amortization of CIAC	(117,626)	F-3(a)	(e)
		<u>(117,626)</u>			<u>(117,626)</u>		

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Trial Balance			Annual Report				
7510	FICA EXPENSE	13,503					
7515	FEDERAL UNEMPLOYMENT TAX	243					
7520	STATE UNEMPLOYMENT TAX	1,932					
7535	FRANCHISE TAX	305					
7540	GROSS RECEIPTS TAX	44,630					
7550	PROPERTY/OTHER GENERAL TAX	(3)					
7555	REAL ESTATE TAX	6,767	408	Taxes Other Than Income	67,378	F-3(a)	(e)
		<u>67,378</u>			<u>67,378</u>		
7605	INCOME TAXES-FEDERAL	(23,374)					
7610	INCOME TAXES-STATE	15,675	409	Current Income Taxes	(7,699)	F-3(a)	(e)
		<u>(7,699)</u>			<u>(7,699)</u>		
7595	DEF INCOME TAX-FEDERAL	12,408	410.10	Deferred Federal Income Taxes	12,408	F-3(a)	(e)
7600	DEF INCOME TAXES-STATE	2,125	410.11	Deferred State Income Taxes	2,125	F-3(a)	(e)
		<u>14,533</u>			<u>14,533</u>		
7691	NET BOOK VALUE-DISPOSAL	(181)					
7692	DISPOSAL-CLEARING	(152)					
7693	DISPOSAL-PROCEEDS	(154)	414	Gains (losses) From Disposition of Utility Property	487	F-3(a)	(e)
		<u>(487)</u>			<u>487</u>		
7710	INTEREST EXPENSE-INTERCO	105,386					
7735	S/T INT EXP BANK ONE	1,613	427	Interest Expense	106,999	F-3(c)	(e)
		<u>106,999</u>			<u>106,999</u>		

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A-6(a): 351.1	Organization	<u>16,958</u> <u>16,958</u>	351	Organization	<u>16,958</u> <u>16,958</u>	S-4(a)
A-6(a): 352.1	Franchises	<u>1,662</u> <u>1,662</u>	352	Franchises	<u>1,662</u> <u>1,662</u>	S-4(a)
A-6(a): 353.2	Land and Land Rights	11,411				
A-6(a): 353.3	Land and Land Rights	-				
A-6(a): 353.4	Land and Land Rights	-				
A-6(a): 353.5	Land and Land Rights	-				
A-6(a): 353.6	Land and Land Rights	-				
A-6(a): 353.7	Land and Land Rights	<u>40,454</u> <u>51,865</u>	353	Land and Land Rights	<u>51,865</u> <u>51,865</u>	S-4(a)
A-6(a): 354.2	Structures and Improvements	6,094				
A-6(a): 354.3	Structures and Improvements	348,317				
A-6(a): 354.4	Structures and Improvements	39,181				
A-6(a): 354.5	Structures and Improvements	-				
A-6(a): 354.6	Structures and Improvements	14,827				
A-6(a): 354.7	Structures and Improvements	2,793,404	354	Structures and Improvements	3,231,601	S-4(a)
A-6(a): 390.7	Office Furniture and Equipment	281,139	390	Office Furniture and Equipment	287,049	S-4(a)
A-6(a): 393.7	Tools, Shop and Garage Equipment	73,820	393	Tools, Shop and Garage Equipment	76,210	S-4(a)
A-6(a): 396.7	Communication Equipment	3,278	396	Communication Equipment	5,456	S-4(a)
A-6(a): 398.7	Other Tangible Plant	<u>40,257</u> <u>3,600,317</u>	398	Other Tangible Plant	<u>-</u> <u>3,600,316</u>	S-4(a)
A-6(a): 355.4	Power Generation Equipment	<u>5,400</u> <u>5,400</u>	355	Power Generation Equipment	<u>5,400</u> <u>5,400</u>	S-4(a)
A-6(a): 360.2	Collection Sewers - Force	276,609	360	Collection Sewers - Force	117,326	S-4(a)
A-6(a): 363.2	Services to Customers	<u>-</u> <u>276,609</u>	363	Services to Customers	<u>159,283</u> <u>276,609</u>	S-4(a)
A-6(a): 361.2	Collection Sewers - Gravity	1,424,199	361	Collection Sewers - Gravity	1,402,521	S-4(a)
A-6(a): 361.2	Manholes	<u>-</u> <u>1,424,199</u>	361	Manholes	<u>21,678</u> <u>1,424,199</u>	S-4(a)
A-6(a): 364.2	Flow Measuring Devices	<u>16,123</u> <u>16,123</u>	364	Flow Measuring Devices	<u>16,122</u> <u>16,122</u>	S-4(a)
A-6(a): 371.3	Pumping Equipment	39,041				
A-6(a): 371.5	Pumping Equipment	17,900				
A-6(a): 371.6	Pumping Equipment	<u>1,356</u> <u>58,297</u>	371	Pumping Equipment	<u>58,297</u> <u>58,297</u>	S-4(a)
A-6(a): 375.6	Reuse Transmission and Distribution System	53,993	375	Reuse Transmission and Distribution System	63,287	S-4(a)
A-6(a): 374.5	Reuse Distribution Reservoirs	<u>9,294</u> <u>63,287</u>	374	Reuse Distribution Reservoirs	<u>-</u> <u>63,287</u>	S-4(a)
A-6(a): 380.4	Treatment and Disposal Equipment	1,183,540				
A-6(a): 380.5	Treatment and Disposal Equipment	<u>2,734</u>	380	Treatment and Disposal Equipment	1,186,275	S-4(a)

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		<u>1,186,274</u>			<u>1,186,275</u>	
A-6(a): 381.4	Plant Sewers	151,523	381	Plant Sewers	159,859	S-4(a)
A-6(a): 381.5	Plant Sewers	<u>8,336</u>			<u>159,859</u>	
A-6(a): 382.4	Outfall Sewer Lines	<u>16,375</u>	382	Outfall Sewer Lines	<u>16,375</u>	S-4(a)
		<u>16,375</u>			<u>16,375</u>	
A-6(a): 391.7	Transportation Equipment	<u>111,674</u>	391	Transportation Equipment	<u>111,674</u>	S-4(a)
		<u>111,674</u>			<u>111,674</u>	
A-6(a): 394.7	Laboratory Equipment	<u>11,463</u>	394	Laboratory Equipment	<u>11,463</u>	S-4(a)
		<u>11,463</u>			<u>11,463</u>	
A-6(a): 395.7	Power Operated Equipment	-	395	Power Operated Equipment	-	S-4(a)
		<u>-</u>			<u>-</u>	
A-6(a): 397.7	Miscellaneous Equipment	-	397	Miscellaneous Equipment	-	S-4(a)
		<u>-</u>			<u>-</u>	
A-6(a): 389.1	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	31,476	S-4(a)
A-6(a): 389.2	Other Plant Miscellaneous Equipment	2,916				
A-6(a): 389.3	Other Plant Miscellaneous Equipment	2,396				
A-6(a): 389.4	Other Plant Miscellaneous Equipment	26,163				
A-6(a): 389.5	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.6	Other Plant Miscellaneous Equipment	<u>-</u>				
		<u>31,475</u>			<u>31,476</u>	
Total Wastewater UPIS A-6(a)		7,031,837		Total Wastewater UPIS S-4(a)	7,031,837	

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A-10(a) 380.4	Accumulated Depreciation Treatment and Disposal Equipment	12,121				
A-10(a) 380.5	Accumulated Depreciation Treatment and Disposal Equipment	319	380	Treatment and Disposal Equipment	12,440	S-6(b)
		<u>12,440</u>			<u>12,440</u>	
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	434				
A-10(a) 355.5	Accumulated Depreciation Power Generation Equipment	-				
A-10(a) 355.6	Accumulated Depreciation Power Generation Equipment	-	355	Power Generation Equipment	434	S-6(b)
		<u>434</u>			<u>434</u>	
A-10(a) 366.6	Accumulated Depreciation Reuse Services	-	366	Reuse Services	-	S-6(b)
A-10(a) 367.6	Accumulated Depreciation Reuse Meters and Meter Installations	-	367	Reuse Meters and Meter Installations	-	S-6(b)
		<u>-</u>			<u>-</u>	
A-10(a) 374.5	Accumulated Depreciation Reuse Distribution Reservoir	462				
A-10(a) 375.6	Accumulated Depreciation Reuse Transmission and Distribution System	5,096	375	Reuse Transmission and Distribution System	5,558	S-6(b)
		<u>5,558</u>			<u>5,558</u>	
A-10(a) 351.1	Accumulated Depreciation Organization	(2,150)	301	Organization	(2,150)	S-6(b)
		<u>(2,150)</u>			<u>(2,150)</u>	
A-10(a) 352.1	Accumulated Depreciation Franchises	13,724	302	Franchises	13,725	S-6(b)
		<u>13,724</u>			<u>13,725</u>	
A-10(a) 354.2	Accumulated Depreciation Structures and Improvements	498				
A-10(a) 354.3	Accumulated Depreciation Structures and Improvements	86,505				
A-10(a) 354.4	Accumulated Depreciation Structures and Improvements	(4,381)				
A-10(a) 354.5	Accumulated Depreciation Structures and Improvements	-				
A-10(a) 354.6	Accumulated Depreciation Structures and Improvements	3,520				
A-10(a) 354.7	Accumulated Depreciation Structures and Improvements	1,992,085	354	Structures and Improvements	2,078,227	S-6(b)
		<u>2,078,227</u>			<u>2,078,227</u>	
A-10(a) 363.2	Accumulated Depreciation Services to Customers	-	363	Services to Customers	128,988	S-6(b)
A-10(a) 360.2	Accumulated Depreciation Collection Sewers - Force	223,999	360	Collection Sewers - Force	95,011	S-6(b)
		<u>223,999</u>			<u>223,999</u>	
A-10(a) 361.2	Accumulated Depreciation Collection Sewers - Gravity	634,329	361	Collection Sewers - Gravity	634,329	S-6(b)
		<u>634,329</u>			<u>634,329</u>	
A-10(a) 371.3	Accumulated Depreciation Pumping Equipment	2,995				
A-10(a) 371.5	Accumulated Depreciation Pumping Equipment	1,852				
A-10(a) 371.6	Accumulated Depreciation Pumping Equipment	147	371	Pumping Equipment	4,994	S-6(b)
		<u>4,994</u>			<u>4,994</u>	
A-10(a) 390.7	Accumulated Depreciation Office Furniture and Equipment	138,393	390	Office Furniture and Equipment	138,393	S-6(b)
		<u>138,393</u>			<u>138,393</u>	
A-10(a) 391.7	Accumulated Depreciation Transportation Equipment	93,587	391	Transportation Equipment	93,587	S-6(b)
		<u>93,587</u>			<u>93,587</u>	
A-10(a) 393.7	Accumulated Depreciation Tools, Shop and Garage Equipment	66,167	393	Tools, Shop and Garage Equipment	66,167	S-6(b)
		<u>66,167</u>			<u>66,167</u>	

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-10(a): 394.7	Accumulated Depreciation Laboratory Equipment	<u>7,245</u> <u>7,245</u>	394	Laboratory Equipment	<u>7,245</u> <u>7,245</u>	S-6(b)
A-10(a): 396.7	Accumulated Depreciation Communication Equipment	<u>277</u> <u>277</u>	396	Communication Equipment	<u>277</u> <u>277</u>	S-6(b)
A-10(a): 398.7	Accumulated Depreciation Other Tangible Plant	<u>763</u> <u>763</u>	398	Other Tangible Plant	<u>763</u> <u>763</u>	S-6(b)

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A-8: Note 1	Removal of Erroneous Amounts	(3,348)				
A-10(a): 364.2	Flow Measuring Devices	927	364	Flow Measuring Devices	(2,421)	
		<u>(2,421)</u>			<u>(2,421)</u>	
A-10(a): 397.7	Accumulated Depreciation Miscellaneous Equipment	-	397	Miscellaneous Equipment	-	S-6(b)
		<u>-</u>			<u>-</u>	
A-10(a): 381.4	Accumulated Depreciation Plant Sewers	4,904				
A-10(a): 381.5	Accumulated Depreciation Plant Sewers	534	381	Plant Sewers	5,439	S-6(b)
		<u>5,438</u>			<u>5,439</u>	
A-10(a): 382.4	Accumulated Depreciation Outfall Sewer Lines	5,184	382	Outfall Sewer Lines	5,184	S-6(b)
		<u>5,184</u>			<u>5,184</u>	
A-10(a): 389.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	291				
A-10(a): 389.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	264				
A-10(a): 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	2,877				
A-10(a): 389.5	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.6	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	3,431	S-6(b)
		<u>3,432</u>			<u>3,431</u>	
	Total Wastewater A/D A-10(a)	3,289,620		Total Wastewater UPIS S-6(b)	3,289,620	
Schedule B-7 & B-8						
B-8: 701	Salaries & Wages - Employees	246,183	701	Salaries and Wages - Employees	246,183	S-10(a)
B-8: 703	Salaries & Wages - Officers, Etc.	10,870	703	Salaries and Wages - Officers, Directors and Majority Stockholders	10,870	S-10(a)
		<u>257,052</u>			<u>257,052</u>	
B-8: 704	Employee Pensions & Benefits	39,604	704	Employee Pensions and Benefits	40,252	S-10(a)
B-8: 710	Purchased Sewage Treatment	-	710	Purchased Sewage Treatment	2,706	S-10(a)
B-8: 735	Contractual Services - Testing	32,436	735	Contractual Services - Testing	-	S-10(a)
B-8: 720	Materials & Supplies	30,096	720	Materials and Supplies	58,899	S-10(a)
B-8: 775	Miscellaneous Expense	67,217	775	Miscellaneous Expenses	67,491	S-10(a)
		<u>169,352</u>			<u>169,348</u>	
B-8: 711	Sludge Removal Expense	50,159	711	Sludge Removal Expense	50,159	S-10(a)
		<u>50,159</u>			<u>50,159</u>	
B-8: 715	Purchased Power	71,958	715	Purchased Power	71,958	S-10(a)
		<u>71,958</u>			<u>71,958</u>	
B-8: 718	Chemicals	31,680	718	Chemicals	31,680	S-10(a)
		<u>31,680</u>			<u>31,680</u>	
B-8: 731	Contractual Services - Engineering	10	731	Contractual Services-Engineering	10	S-10(a)
		<u>10</u>			<u>10</u>	
B-8: 732	Contractual Services - Accounting	3,890	732	Contractual Services - Accounting	3,890	S-10(a)
		<u>3,890</u>			<u>3,890</u>	
B-8: 733	Contractual Services - Legal	991	733	Contractual Services - Legal	991	S-10(a)
		<u>991</u>			<u>991</u>	

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B-8: 736	Contractual Services - Other	<u>36,779</u> <u>36,779</u>	736	Contractual Services - Other	<u>36,779</u> <u>36,779</u>	S-10(a)
B-8: 742	Rental of Equipment	<u>2</u> <u>2</u>	742	Rental of Equipment	<u>3</u> <u>3</u>	S-10(a)
B-8: 750	Transportation Expense	<u>17,224</u> <u>17,224</u>	750	Transportation Expenses	<u>17,224</u> <u>17,224</u>	S-10(a)
B-8: 759	Insurance - Other	<u>19,325</u> <u>19,325</u>	759	Insurance - Other	<u>19,325</u> <u>19,325</u>	S-10(a)
B-8: 760	Advertising Expense	<u>29</u> <u>29</u>	760	Advertising Expense	<u>29</u> <u>29</u>	S-10(a)
B-8: 766	Regulatory Commission Expense - Rate Case	<u>20,469</u>	766	Regulatory Commission Expenses-Amortization of Rate Case Expense	<u>20,469</u>	S-10(a)
B-8: 767	Regulatory Commission Expense - Other	<u>1,009</u> <u>21,478</u>	767	Regulatory Commission Exp -Other	<u>1,009</u> <u>21,478</u>	S-10(a)
B-8: 770	Bad Debt Expense	<u>3,261</u> <u>3,261</u>	770	Bad Debt Expense	<u>3,261</u> <u>3,261</u>	S-10(a)
Total Wastewater Utility Expenses B-8		683,190	Total Wastewater Utility Expenses S-10(a)		683,187	

Schedule A-12 & A-14

CIAC-FORCE MAINS	283,781					
CIAC-GRAVITY MAINS	1,063,203					
CIAC-SWR MANHOLES	-					
CIAC-STRUCT/IMPRV PUMP PLT LS	183,879					
CIAC-STRUCT/IMPRV TREATMENT PLANT	2,620					
CIAC-STRCT/IMP GEN PLT	1,582,019					
CIAC-POWER GEN EQUIP PUMP PLT	-					
CIAC-POWER GEN EQUIP TREAT PLT	-					
CIAC- TREAT/DISP EQUIP LAGOON	4,994					
CIAC- TREAT/DISP EQUIP TRT PLT	618,954					
CIAC- OUTFALL LINES	9,579					
CIAC-SERVICES TO CUSTOMERS	-					
CIAC-SEWER-TAP	60,192					
CIAC-STRUCT/IMPRV RCLM DIST	731					
CIAC-REUSE SERVICES	-					
CIAC- REUSE MGMT FEE	-		271	Contributions in Aid of Construction	<u>3,809,952</u>	F-2(b)
	<u>3,809,952</u>				<u>3,809,952</u>	
ACC AMORT-SEWER FORCE MAINS	179,671					
ACC AMORT-SEWER GRAVITY MAINS	595,403					
ACC AMORT-SWR MANHOLES	-					
ACC AMORT ORGANIZATION	(333,882)					
ACC AMORT-STRUCT/IMPRV PUMP PLT LS	157,899					
ACC AMORT-STRUCT/IMPRV TREATMENT PLANT	(4,959)					
ACC AMORT-STRCT/IMP GEN PLT	1,573,966					
ACC AMORT PWR GEN EQP COLL	-					
ACC AMORT PWR GEN EQP TREAT	-					
ACC AMORT- TREAT/DISP EQUIP LAGOON	2,836					
ACC AMORT- TREAT/DISP EQUIP TRT PLT	199,040					

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	ACC AMORT- OUTFALL LINE	10,931				
	ACC AMORT SEWAGE SERVICE LINES	-				
	ACC AMORT SEWER TAP	32,121				
	ACC AMORT-STRUCT&IMPRV RECLM DIST	823				
	ACC AMORT-REUSE SERVICES	-				
	ACC AMORT-MGMT FEE-NC	-	272	Accumulated Amortization of CIAC	2,413,849	F-2(b)
		<u>2,413,849</u>			<u>2,413,849</u>	
	Total Wastewater CIAC Amortization A12 & A14	6,223,801		Total Wastewater CIAC Amortization F-2(b)	6,223,801	
Schedule A-18 & A-19						
	Utility Plant in Service	<u>7,031,837</u>	101-106	Utility Plant	<u>7,031,837</u>	F-1(a)
		<u>7,031,837</u>			<u>7,031,837</u>	
	Less: Accumulated Depreciation and Amortization	<u>(3,289,620)</u>	108-110	Less: Accumulated Depreciation and Amortization	<u>(3,289,620)</u>	
		<u>(3,289,620)</u>			<u>(3,289,620)</u>	
	Utility Plant Acquisition adjustment	<u>266,765</u>	114-115	Utility Plant Acquisition adjustment (Net)	<u>266,765</u>	
		<u>266,765</u>			<u>266,765</u>	
	Cash	-	131	Cash	-	F-1(a)
	Special Deposits	10,857	132	Special Deposits	10,857	F-1(a)
	Material and Supplies	<u>1,867</u>	151-153	Material and Supplies	<u>1,867</u>	F-1(a)
		<u>12,724</u>			<u>12,724</u>	
	Accounts Receivable from Associated Companies	-	145	Accounts Receivable from Associated Companies	355,379	F-1(a)
	Advances from Associated Companies		223	Advances from Associated Companies	1,255,152	F-2(a)
	Notes and Accounts Payable - Associated Costs	<u>611,962</u>	233	Notes and Accounts Payable - Associated Costs	<u>(998,569)</u>	F-2(a)
		<u>611,962</u>			<u>611,962</u>	
	Customer Accounts Receivable	<u>117,915</u>	141-144	Accounts and Notes Receivable, Less Accumulated	<u>117,915</u>	F-1(a)
		<u>117,915</u>			<u>117,915</u>	
	Deferred Rate Case Expense	<u>47,606</u>	186	Misc. Deferred Debits	<u>47,606</u>	F-1(b)
		<u>47,606</u>			<u>47,606</u>	
	Common Stock Issued	<u>1,000</u>	201	Common Stock Issued	<u>1,000</u>	F-2(a)
		<u>1,000</u>			<u>1,000</u>	
	Other Paid in Capital	<u>2,601,260</u>	211	Other Paid in Capital	<u>2,601,260</u>	F-2(a)
		<u>2,601,260</u>			<u>2,601,260</u>	
	Retained Earnings	<u>(766,528)</u>	214-215	Retained Earnings	<u>(766,528)</u>	F-2(a)
		<u>(766,528)</u>			<u>(766,528)</u>	
	Accounts Payable	<u>39,366</u>	231	Notes and Accounts Payable - Associated Costs	<u>39,366</u>	F-2(a)
		<u>39,366</u>			<u>39,366</u>	
	Customer Deposits	<u>28,985</u>	235	Customer Deposits	<u>28,985</u>	F-2(a)
		<u>28,985</u>			<u>28,985</u>	
	Accrued Taxes	<u>21,999</u>	236	Accrued Taxes	<u>21,999</u>	F-2(a)
		<u>21,999</u>			<u>21,999</u>	

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	Accrued Interest	<u>6,349</u>	237	Accrued Interest	<u>6,349</u>	F-2(a)
		<u>6,349</u>			<u>6,349</u>	
	Total Accumulated Deferred Income Tax	<u>246,730</u>	281	Accumulated Deferred Income Taxes - Accelerated Depreciation	161,652	F-2(b)
		<u>246,730</u>	283	Total Accumulated Deferred Income Tax	<u>85,078</u>	F-2(b)
					<u>246,730</u>	
Schedule B-1 & B-2						
	Operation Revenues - Wastewater	<u>990,978</u>	400	Operation Revenues	<u>990,978</u>	F-3(a)
		<u>990,978</u>			<u>990,978</u>	
	Operation & Maintenance	<u>683,190</u>	401	Operating Expenses	<u>683,187</u>	F-3(a)
		<u>683,190</u>			<u>683,187</u>	
	Depreciation Expense - Wastewater	<u>165,260</u>	403	Depreciation Expense	282,886	F-3(a)
		<u>165,260</u>	403	Less Amortization of CIAC	<u>(117,626)</u>	F-3(a)
					<u>165,259</u>	
	Taxes Other than Income - Wastewater	<u>67,378</u>	408	Taxes Other Than Income	<u>67,378</u>	F-3(a)
		<u>67,378</u>			<u>67,378</u>	
	Current Income Taxes - Wastewater	<u>6,834</u>	410.1	Deferred Federal Income Taxes	12,408	F-3(a)
		<u>6,834</u>	410.11	Deferred State Income Taxes	2,125	F-3(a)
		<u>6,834</u>	409	Current Income Taxes	<u>(7,699)</u>	F-3(a)
					<u>6,834</u>	

Please note that some accounts may have a small difference, which is due to rounding error.

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			Schedule A-6			
1245	ORGANIZATION	<u>16,958</u> <u>16,958</u>	A-6(a) 351.1	Organization	<u>16,958</u> <u>16,958</u>	
1025	FRANCHISES	80				
1250	FRANCHISES INTANG PLT	<u>1,582</u> <u>1,662</u>	A-6(a) 352.1	Franchises	<u>1,662</u> <u>1,662</u>	
			A-6(a) 353.2	Land & Land Rights	11,411	
			A-6(a) 353.3	Land & Land Rights	-	
			A-6(a) 353.4	Land & Land Rights	-	
1045	LAND & LAND RIGHTS GEN PLT	875	A-6(a) 353.5	Land & Land Rights	-	
1265	LAND & LAND RIGHTS COLL PLT	11,411	A-6(a) 353.6	Land & Land Rights	-	
1285	LAND & LAND RIGHTS GEN PLT	<u>39,579</u> <u>51,865</u>	A-6(a) 353.7	Land & Land Rights	<u>40,454</u> <u>51,865</u>	
1330	POWER GEN EQUIP TREAT PLT	<u>5,400</u> <u>5,400</u>	A-6(a) 355.4	Power Generation Equipment - Treatment Plt	<u>5,400</u> <u>5,400</u>	
1205	COMMUNICATION EQPT	<u>3,278</u> <u>3,278</u>	A-6(a) 396.7	Communication Equipment	<u>3,278</u> <u>3,278</u>	
1495	SEWER PLANT ALLOCATED	<u>40,257</u> <u>40,257</u>	A-6(a) 398.7	Other Tangible Plant	<u>40,257</u> <u>40,257</u>	
1190	TOOL SHOP & MISC EQPT	9,001				
1470	TOOL SHOP & MISC EQPT	<u>64,819</u> <u>73,821</u>	A-6(a) 393.7	Tools, Shop, & Miscellaneous Equipment	<u>73,820</u> <u>73,820</u>	
			A-6(a) 389.1	Other Plant Miscellaneous Equipment	-	
			A-6(a) 389.2	Other Plant Miscellaneous Equipment	2,916	
			A-6(a) 389.3	Other Plant Miscellaneous Equipment	2,396	
1430	OTHER PLT COLLECTION	2,916	A-6(a) 389.4	Other Plant Miscellaneous Equipment	26,163	
1435	OTHER PLT PUMP	2,397	A-6(a) 389.5	Other Plant Miscellaneous Equipment	-	
1440	OTHER PLT TREATMENT	<u>26,163</u> <u>31,476</u>	A-6(a) 389.6	Other Plant Miscellaneous Equipment	<u>-</u> <u>31,475</u>	
1180	OFFICE FURN & EQPT	20,453				
1460	OFFICE FURN & EQPT	2,035				
1580	MAINFRAME COMPUTER WTR	10,781				
1585	MINI COMPUTERS WTR	30,728				
1590	COMP SYS COST WTR	211,228				
1595	MICRO SYS COST WTR	<u>5,914</u> <u>281,138</u>	A-6(a) 390.7	Office Furniture and Equipment	<u>281,139</u> <u>281,139</u>	
1175	OFFICE STRUCT & IMPRV	62,107				
1290	STRUCT/IMPRV COLL PLT	6,094	A-6(a) 354.2	Structures & Improvements	6,094	
1295	STRUCT/IMPRV PUMP PLT LS	348,317	A-6(a) 354.3	Structures & Improvements	348,317	
1300	STRUCT/IMPRV TREAT PLT	39,181	A-6(a) 354.4	Structures & Improvements	39,181	

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1310	STRUCT/IMPRV RECLAIM WTR DIST PLT	14,827	A-6(a): 354.5	Structures & Improvements	-	
1315	STRUCT/IMPRV GEN PLT	2,726,425	A-6(a): 354.6	Structures & Improvements	14,827	
1455	OFFICE STRUCT & IMPRV	4,872	A-6(a): 354.7	Structures & Improvements	2,793,404	
		<u>3,201,823</u>			<u>3,201,823</u>	
1345	SEWER FORCE MAIN	276,609	A-6(a): 360.2	Collection Sewers - Force	276,609	
		<u>276,609</u>	A-6(a): 363.2	Services to Customers	-	
					<u>276,609</u>	
1350	SEWER GRAVITY MAIN	1,402,521				
1353	MANHOLES	21,678	A-6(a): 361.2	Collection Sewers - Gravity	1,424,199	
		<u>1,424,199</u>			<u>1,424,199</u>	
1365	FLOW MEASURE DEVICES	16,122	A-6(a): 364.2	Flow Measuring Devices	16,123	
		<u>16,122</u>			<u>16,123</u>	
1535	REUSE DIST RESERVOIRS	9,294	A-6(a): 374.5	Reuse Distribution Reservoirs	9,294	
		<u>9,294</u>			<u>9,294</u>	
1540	REUSE TRANSMISSION & DIST SYS	53,993	A-6(a): 375.6	Reuse Transmission & Distribution System	53,993	
		<u>53,993</u>			<u>53,993</u>	
1395	TREAT/DISP EQUIP LAGOON	132,442				
1400	TREAT/DISP EQUIP TRT PLT	1,051,098	A-6(a): 380.4	Treatment & Disposal Equipment	1,183,540	
		<u>1,183,541</u>			<u>1,183,540</u>	
1405	TREAT/DISP EQUIP RCL WTP	2,734	A-6(a): 380.5	Treatment & Disposal Equipment	2,734	
		<u>2,734</u>			<u>2,734</u>	
1410	PLANT SEWERS TRTMT PLT	151,523	A-6(a): 381.4	Plant Sewers	151,523	
1415	PLANT SEWERS RECLAIM WTP	8,336	A-6(a): 381.5	Plant Sewers	8,336	
		<u>159,859</u>			<u>159,859</u>	
1555	TRANSPORTATION EQPT WTR	111,674	A-6(a): 391.7	Transportation Equipment	111,674	
		<u>111,674</u>			<u>111,674</u>	
1475	LABORATORY EQPT	11,463	A-6(a): 394.7	Laboratory Equipment	11,463	
		<u>11,463</u>			<u>11,463</u>	
1380	PUMPING EQUIPMENT PUMP PLT	39,041	A-6(a): 371.3	Pumping Equipment	39,041	
1385	PUMPING EQUIPMENT RECLAIM WTP	17,900	A-6(a): 371.5	Pumping Equipment	17,900	
1390	PUMPING EQUIPMENT RCL WTR DIST	1,356	A-6(a): 371.6	Pumping Equipment	1,356	
		<u>58,297</u>			<u>58,297</u>	
1420	OUTFALL LINES	16,375	A-6(a): 382.4	Outfall Sewer Lines	16,375	
		<u>16,375</u>			<u>16,375</u>	
Total		7,031,837	Total		7,031,837	
			Schedule A-10(a)			
2030	ACC DEPR-ORGANIZATION	2,150	A-10(a): 351.1	Accumulated Depreciation - Organization	(2,150)	
		<u>2,150</u>			<u>(2,150)</u>	
1840	ACC DEPR-FRANCHISES	(3)				

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2040	ACC DEPR FRANCHISES INTANG PLT	<u>(13,721)</u> <u>(13,725)</u>	A-10(a): 352.1	Accumulated Depreciation - Franchises	<u>13,724</u> <u>13,724</u>	
2105	ACC DEPR-SEWER FORCE MAIN	<u>(223,999)</u> <u>(223,999)</u>	A-10(a): 360.2 A-10(a): 363.2	Accumulated Depreciation - Collection Sewers - Force Accumulated Depreciation - Services to Customers	<u>223,999</u> <u>-</u> <u>223,999</u>	
2110	ACC DEPR-SEWER GRAVITY MAIN	<u>(627,250)</u>	A-10(a): 361.2	Accumulated Depreciation - Collection Sewers - Gravity	<u>634,329</u>	
2113	ACC DEPR-MANHOLES	<u>(7,079)</u> <u>(634,329)</u>	A-10(a): 362.2	Accumulated Depreciation - Special Collecting Structures	<u>-</u> <u>634,329</u>	
1970	ACC DEPR-OFFICE STRUCTURE	<u>(22,530)</u>				
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	<u>(1,970,710)</u>				
2215	ACC DEPR-OFFICE STRUCTURE	<u>1,155</u> <u>(1,992,085)</u>	A-10(a): 354.7	Accumulated Depreciation - Structures & Improvements	<u>1,992,085</u> <u>1,992,085</u>	
1975	ACC DEPR-OFFICE FURN/EQPT	<u>(15,751)</u>				
2220	ACC DEPR-OFFICE FURN/EQPT	<u>(743)</u>				
2315	ACC DEPR-DESKTOP COMPUTER WTR	<u>-</u>				
2320	ACC DEPR-MAINFRAME COMP WTR	<u>(7,071)</u>				
2325	ACC DEPR-MINI COMP WTR	<u>(27,348)</u>				
2330	COMP SYS AMORTIZATION WTR	<u>(81,566)</u>				
2335	MICRO SYS AMORTIZATION WTR	<u>(5,914)</u> <u>(138,393)</u>	A-10(a): 390.7	Accumulated Depreciation - Office Furniture and Equipment	<u>138,393</u> <u>138,393</u>	
1985	ACC DEPR-TOOL SHOP & MISC EQPT	<u>(7,464)</u>				
2230	ACC DEPR-TOOL SHOP & MISC EQPT	<u>(58,703)</u> <u>(66,167)</u>	A-10(a): 393.7	Accumulated Depreciation - Tools, Shop, & Garage Equipment	<u>66,167</u> <u>66,167</u>	
2000	ACC DEPR-COMMUNICATION EQPT	<u>(277)</u> <u>(277)</u>	A-10(a): 396.7	Accumulated Depreciation - Communication Equipment	<u>277</u> <u>277</u>	
2050	ACC DEPR-STRUCT/IMPRV COLL PLT	<u>(498)</u>	A-10(a): 354.6	Accumulated Depreciation - Structures & Improvements	<u>3,520</u>	
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	<u>(86,505)</u>	A-10(a): 354.5	Accumulated Depreciation - Structures & Improvements	<u>-</u>	
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	<u>4,381</u>	A-10(a): 354.4	Accumulated Depreciation - Structures & Improvements	<u>(4,381)</u>	
2070	ACC DEPR-STRUCT/IMPRV RCLM DST	<u>3,520)</u> <u>(86,142)</u>	A-10(a): 354.3 A-10(a): 354.2	Accumulated Depreciation - Structures & Improvements Accumulated Depreciation - Structures & Improvements	<u>86,505</u> <u>498</u> <u>86,142</u>	
2090	ACC DEPR-PWR GEN EQP TRT PLT	<u>(434)</u> <u>(434)</u>	A-10(a): 355.4	Accumulated Depreciation - Power Generation Equipment - Treatment Plt	<u>434</u> <u>434</u>	
2125	ACC DEPR-FLOW MEASURE DEVICES	<u>(927)</u> <u>(927)</u>	A-10(a): 364.2	Accumulated Depreciation - Flow Measuring Devices	<u>927</u> <u>927</u>	
2140	ACC DEPR-PUMP EQP PUMP PLT	<u>(2,995)</u>	A-10(a): 371.5	Accumulated Depreciation - Pumping Equipment	<u>1,852</u>	
2145	ACC DEPR-PUMP EQP RCLM WTP	<u>(1,852)</u>	A-10(a): 371.6	Accumulated Depreciation - Pumping Equipment	<u>147</u>	
2150	ACC DEPR-PUMP EQP RCLM DIST	<u>(147)</u> <u>(4,994)</u>	A-10(a): 371.3	Accumulated Depreciation - Pumping Equipment	<u>2,995</u> <u>4,994</u>	
2280	ACC DEPR-REUSE DIST RESERVOIRS	<u>(462)</u> <u>(462)</u>	A-10(a): 374.5	Accumulated Depreciation - Reuse Distribution Reservoirs	<u>462</u> <u>462</u>	
			A-10(a): 389.6	Accumulated Depreciation - Other Plant & Miscellaneous Equipment	<u>-</u>	
			A-10(a): 389.5	Accumulated Depreciation - Other Plant & Miscellaneous Equipment	<u>-</u>	
			A-10(a): 389.4	Accumulated Depreciation - Other Plant & Miscellaneous Equipment	<u>2,877</u>	

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2190	ACC DEPR-OTHER PLT COLLECTION	(291)	A-10(a): 389.3	Accumulated Depreciation - Other Plant & Miscellaneous Equipment	264	
2195	ACC DEPR-OTHER PLT PUMP	(264)	A-10(a): 389.2	Accumulated Depreciation - Other Plant & Miscellaneous Equipment	291	
2200	ACC DEPR-OTHER PLT TREATMENT	(2,877)	A-10(a): 389.1	Accumulated Depreciation - Other Plant & Miscellaneous Equipment	-	
		<u>(3,431)</u>			<u>3,432</u>	
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(56,741)			319	
2160	ACC DEPR-TREAT/DISP EQP TRT PLT	44,620	A-10(a): 380.5	Accumulated Depreciation - Treatment & Disposal Equipment	12,121	
2165	ACC DEPR-TREAT/DISP EQP RWTP	(319)	A-10(a): 380.4	Accumulated Depreciation - Treatment & Disposal Equipment	12,440	
		<u>(12,440)</u>			<u>12,440</u>	
2255	ACC DEPR-OTHER TANG PLT SEWER	(763)	A-10(a): 398.7	Accumulated Depreciation - Other Tangible Plant	763	
		<u>(763)</u>			<u>763</u>	
2235	ACC DEPR-LABORATORY EQPT	(7,245)	A-10(a): 394.7	Accumulated Depreciation - Laboratory Equipment	7,245	
		<u>(7,245)</u>			<u>7,245</u>	
2300	ACC DEPR-TRANSPORTATION WTR	(93,587)	A-10(a): 391.7	Accumulated Depreciation - Transportation Equipment	93,587	
		<u>(93,587)</u>			<u>93,587</u>	
2285	ACC DEPR-REUSE TRANS/DIST SYS	(5,096)	A-10(a): 375.6	Accumulated Depreciation - Reuse Transmission and Distribution System	5,096	
		<u>(5,096)</u>			<u>5,096</u>	
1925	ACC DEPR-SERVICE LINES	3,348	A-10(a): 363.2	Accumulated Depreciation - Services to Customers	-	
		<u>3,348</u>	A-8: Note 1	Removal of erroneous amount	3,348	
		<u>3,348</u>			<u>3,348</u>	
2170	ACC DEPR-PLANT SEWERS TRT PLT	(4,904)	A-10(a): 381.4	Accumulated Depreciation - Plant Sewers	4,904	
2175	ACC DEPR-PLANT SEWERS RECLAIM	(534)	A-10(a): 381.5	Accumulated Depreciation - Plant Sewers	534	
		<u>(5,439)</u>			<u>5,438</u>	
2180	ACC DEPR-OUTFALL LINES	(5,184)	A-10(a): 382.4	Accumulated Depreciation - Outfall Sewer Lines	5,184	
		<u>(5,184)</u>			<u>5,184</u>	
Total		(3,289,620)	Total		3,296,316	

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6110	SALARIES-ACCTG/FINANCE	11,367				
6115	SALARIES-ADMIN	342				
6120	SALARIES-OFFICERS/STKHLDR	10,870				
6125	SALARIES-HR	1,723				
6130	SALARIES-MIS	2,694				
6135	SALARIES-LEADERSHIP OPS	11,978				
6140	SALARIES-REGULATORY	9,035				
6145	SALARIES-CUSTOMER SERVICE	8,903				
6146	SALARIES-BILLING	3,051				
6147	SALARIES-CORP SERVICE ADMIN	644				
6150	SALARIES-OPERATIONS FIELD	227,843				
6155	SALARIES-OPERATIONS OFFICE	2,971	B-8: 701	Salaries & Wages - Employees	246,183	
6165	CAPITALIZED TIME ADJUSTMENT	(34,369)	B-8: 703	Salaries & Wages - Officers, Etc.	10,870	
		<u>257,052</u>			<u>257,052</u>	
5625	401K/ESOP CONTRIBUTIONS	7,813				
5630	DENTAL PREMIUMS	5,025				
5635	DENTAL INS REIMBURSEMENTS	-				
5645	EMPLOYEE INS DEDUCTIONS	(10,469)				
5650	HEALTH COSTS & OTHER	233				
5655	HEALTH INS REIMBURSEMENTS	32,818				
5660	OTHER EMP PENSION/BENEFITS	504				
5665	PENSION CONTRIBUTIONS	2,028				
5670	TERM LIFE INS	1,386				
5675	TERM LIFE INS-OPT	(235)				
5680	DEPEND LIFE INS-OPT	(29)				
5690	TUITION	530	B-8: 704	Employee Pensions & Benefits	39,604	
		<u>39,604</u>			<u>39,604</u>	
6400	SEWER RODDING	1,950				
6410	SLUDGE HAULING	48,209	B-8: 711	Sludge Removal Expense	50,159	
		<u>50,159</u>			<u>50,159</u>	
5470	ELEC PWR - SWR SYSTEM	71,958	B-8: 715	Purchased Power	71,958	
		<u>71,958</u>			<u>71,958</u>	
5480	CHLORINE	29,912				
5490	OTHER TREATMENT CHEMICALS	1,768	B-8: 718	Chemicals	31,680	
		<u>31,680</u>			<u>31,680</u>	
6020	ENGINEERING FEES	10	B-8: 731	Contractual Services - Engineering	10	
		<u>10</u>			<u>10</u>	
6010	AUDIT FEES	3,164				
6040	TAX RETURN REVIEW	726	B-8: 732	Contractual Services - Accounting	3,890	
		<u>3,890</u>			<u>3,890</u>	
6025	LEGAL FEES	991	B-8: 733	Contractual Services - Legal	991	
		<u>991</u>			<u>991</u>	
5440	PURCHASED WATER-SEWER SYS	2,706				
5545	CUSTOMER SERVICE PRINTING	120				
5755	MICROFILMING	-				
5790	BANK SERVICE CHARGE	765				

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5800	LETTER OF CREDIT FEE	3				
5805	LICENSE FEES	22				
5810	MEMBERSHIPS	507				
5815	PENALTIES/FINES	9				
5820	TRAINING EXPENSE	648				
5825	OTHER MISC EXPENSE	373				
5855	ANSWERING SERVICE	408				
5865	COPY MACHINE	28				
5870	HOLIDAY EVENTS/PICNICS	17				
5885	PRINTING/BLUEPRINTS	68				
5890	PUBL. SUBSCRIPTIONS/TAPES	392				
5895	SHIPPING CHARGES	356				
5900	OTHER OFFICE EXPENSES	523				
5930	OFFICE ELECTRIC	209				
5935	OFFICE GAS	48				
5940	OFFICE WATER	8				
5945	OFFICE TELECOM	12,673				
5950	OFFICE GARBAGE REMOVAL	1,667				
5955	OFFICE LANDSCAPE / MOW / PLOW	1,104				
5960	OFFICE ALARM SYS PHONE EXP	756				
5965	OFFICE MAINTENANCE	1,013				
5970	OFFICE CLEANING SERVICE	892				
5975	OFFICE MACHINE/HEAT&COOL	133				
5980	OTHER OFFICE UTILITIES	1				
5985	TELEMETERING PHONE EXPENSE	15				
6185	TRAVEL LODGING	1,617				
6190	TRAVEL AIRFARE	477				
6195	TRAVEL TRANSPORTATION	167				
6200	TRAVEL MEALS	685				
6205	TRAVEL ENTERTAINMENT	70				
6207	TRAVEL OTHER	97				
6325	SEWER-MAINT REPAIRS	13,829				
6335	SEWER-ELEC EQUIPT REPAIR	776				
6345	SEWER-OTHER MAINT EXP	18,399				
6355	DEFERRED MAINT EXPENSE	13				
6360	COMMUNICATION EXPENSE	3,352				
6385	UNIFORMS	1,998				
6390	WEATHER/HURRICANE COSTS	269	B-8: 775	Miscellaneous Expense	67,217	
		<u>67,213</u>			<u>67,217</u>	
5495	METER READING	180				
5735	COMPUTER MAINTENANCE	17,261				
5745	COMPUTER AMORT & PROG COST	-				
5750	INTERNET SUPPLIER	75				
6015	EMPLOY FINDER FEES	735				
6035	PAYROLL SERVICES	870				
6045	TEMP EMPLOY - CLERICAL	1,999				
6050	OTHER OUTSIDE SERVICES	15,660				
6370	OPER CONTRACTED WORKERS	-	B-8: 736	Contractual Services - Other	36,779	
		<u>36,779</u>			<u>36,779</u>	
5525	BILL STOCK	1,090				
5530	BILLING COMPUTER SUPPLIES	(0)				
5535	BILLING ENVELOPES	370				
5540	BILLING POSTAGE	8,087				
5740	COMPUTER SUPPLIES	628				
5860	CLEANING SUPPLIES	2,552				
5875	KITCHEN SUPPLIES	94				

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5880	OFFICE SUPPLY STORES	1,567				
6260	TEST-EQUIP/CHEMICAL	4,119				
6320	SEWER-MAINT SUPPLIES	11,589	B-8: 720	Materials & Supplies	30,096	
		<u>30,096</u>			<u>30,096</u>	
6270	TEST-SEWER	32,436	B-8: 735	Contractual Services - Testing	32,436	
		<u>32,436</u>			<u>32,436</u>	
6365	EQUIPMENT RENTALS	3	B-8: 742	Rental of Equipment	2	
		<u>3</u>			<u>2</u>	
6215	FUEL	10,215				
6220	AUTO REPAIR/TIRES	5,496				
6225	AUTO LICENSES	431				
6230	OTHER TRANS EXPENSES	1,083	B-8: 750	Transportation Expense	17,224	
		<u>17,224</u>			<u>17,224</u>	
5715	INSURANCE-OTHER	19,325	B-8: 759	Insurance - Other	19,325	
		<u>19,325</u>			<u>19,325</u>	
5785	ADVERTISING/MARKETING	29	B-8: 760	Advertising Expense	29	
		<u>29</u>			<u>29</u>	
6065	RATE CASE AMORT EXPENSE	20,469	B-8: 766	Regulatory Commission Expense - Rate Case	20,469	
6070	MISC REG MATTERS COMM EXP	1,009	B-8: 767	Regulatory Commission Expense - Other	1,009	
		<u>21,478</u>			<u>21,478</u>	
5505	AGENCY EXPENSE	153				
5510	UNCOLLECTIBLE ACCOUNTS	3,633				
5515	UNCOLL ACCOUNTS ACCRUAL	(525)	B-8: 770	Bad Debt Expense	3,261	
		<u>3,261</u>			<u>3,261</u>	
Total		683,187	Total		683,190	
			Schedule A-12 & A-14			
3500	CIAC-STRUCT/IMPRV PUMP PLT LS	(183,879)		CIAC-STRUCT/IMPRV PUMP PLT LS	183,879	
3505	CIAC-STRUCT/IMPRV TREAT PLT	(2,620)		CIAC-STRUCT/IMPRV TREATMENT PLANT	2,620	
3515	CIAC-STRUCT/IMPRV RCLM DIST	(731)		CIAC-STRCT/IMP GEN PLT	1,582,019	
3520	CIAC-STRUCT/IMPRV GEN PLT	(1,582,019)		CIAC-STRUCT/IMPRV RCLM DIST	731	
		<u>(1,769,249)</u>			<u>1,769,249</u>	
3550	CIAC-SEWER FORCE MAIN	(283,781)		CIAC-FORCE MAINS	283,781	
3555	CIAC-SEWER GRAVITY MAIN	(1,063,203)		CIAC-GRAVITY MAINS	1,063,203	
		<u>(1,346,984)</u>		CIAC-SWR MANHOLES	-	
					<u>1,346,984</u>	
3600	CIAC-TREAT/DISP EQUIP LAGOON	(4,994)		CIAC- TREAT/DISP EQUIP LAGOON	4,994	
3605	CIAC-TREAT/DISP EQUIP TRT PLT	(618,954)		CIAC- TREAT/DISP EQUIP TRT PLT	618,954	
		<u>(623,948)</u>			<u>623,948</u>	
3625	CIAC-OUTFALL LINES	(9,579)		CIAC- OUTFALL LINES	9,579	
		<u>(9,579)</u>			<u>9,579</u>	

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3705	CIAC-SEWER-TAP	<u>(60,192)</u> <u>(60,192)</u>		CIAC-SEWER-TAP	<u>60,192</u> <u>60,192</u>	
4100	ACC AMORT SEWER FORCE MAIN	179,671		ACC AMORT-SEWER FORCE MAINS	179,671	
4105	ACC AMORT SEWER GRAVITY MAIN	<u>595,403</u> <u>775,074</u>		ACC AMORT-SEWER GRAVITY MAINS	595,403	
				ACC AMORT-SWR MANHOLES	<u>-</u> <u>775,074</u>	
4030	ACC AMORT ORGANIZATION	<u>(333,882)</u> <u>(333,882)</u>		ACC AMORT ORGANIZATION	<u>(333,882)</u> <u>(333,882)</u>	
4050	ACC AMORTSTRUCT/IMPRV PUMP PLT LS	157,899		ACC AMORT-STRUCT/IMPRV PUMP PLT LS	157,899	
4055	ACC AMORTSTRUCT/IMPRV TREAT PLT	(4,959)		ACC AMORT-STRUCT/IMPRV TREATMENT PLANT	(4,959)	
4065	ACC AMORTSTRUCT/IMPRV RCLM DIST	823		ACC AMORT-STRCT/IMP GEN PLT	1,573,966	

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4070	ACC AMORTSTRUCT/IMPRV GEN PLT	<u>1,573,966</u> <u>1,727,729</u>		ACC AMORT-STRUCT&IMPRV RECLM DIST	<u>823</u> <u>1,727,729</u>	
4175	ACC AMORT OUTFALL LINES	<u>10,931</u> <u>10,931</u>		ACC AMORT- OUTFALL LINE	<u>10,931</u> <u>10,931</u>	
4265	ACC AMORT SEWER-TAP	<u>32,121</u> <u>32,121</u>		ACC AMORT SEWER TAP	<u>32,121</u> <u>32,121</u>	
4150	ACC AMORT TREAT/DISP EQUIP LAGOON	2,836		ACC AMORT- TREAT/DISP EQUIP LAGOON	2,836	
4155	ACC AMORT TREAT/DISP EQUIP TRT PLT	<u>199,040</u> <u>201,877</u>		ACC AMORT- TREAT/DISP EQUIP TRT PLT	<u>199,040</u> <u>201,876</u>	

Schedule A-18 & A-19

1025	FRANCHISES	80
1045	LAND & LAND RIGHTS GEN PLT	875
1175	OFFICE STRUCT & IMPRV	62,107
1180	OFFICE FURN & EQPT	20,453
1190	TOOL SHOP & MISC EQPT	9,001
1205	COMMUNICATION EQPT	3,278
1245	ORGANIZATION	16,958
1250	FRANCHISES INTANG PLT	1,582
1265	LAND & LAND RIGHTS COLL PLT	11,411
1285	LAND & LAND RIGHTS GEN PLT	39,579
1290	STRUCT/IMPRV COLL PLT	6,094
1295	STRUCT/IMPRV PUMP PLT LS	348,317
1300	STRUCT/IMPRV TREAT PLT	39,181
1310	STRUCT/IMPRV RECLAIM WTR DIST PLT	14,827
1315	STRUCT/IMPRV GEN PLT	2,726,425
1330	POWER GEN EQUIP TREAT PLT	5,400
1345	SEWER FORCE MAIN	276,609
1350	SEWER GRAVITY MAIN	1,402,521
1353	MANHOLES	21,678
1365	FLOW MEASURE DEVICES	16,122
1380	PUMPING EQUIPMENT PUMP PLT	39,041
1385	PUMPING EQUIPMENT RECLAIM WTP	17,900
1390	PUMPING EQUIPMENT RCL WTR DIST	1,356
1395	TREAT/DISP EQUIP LAGOON	132,442
1400	TREAT/DISP EQUIP TRT PLT	1,051,098
1405	TREAT/DISP EQUIP RCL WTP	2,734
1410	PLANT SEWERS TRTMT PLT	151,523
1415	PLANT SEWERS RECLAIM WTP	8,336
1420	OUTFALL LINES	16,375
1430	OTHER PLT COLLECTION	2,916
1435	OTHER PLT PUMP	2,397
1440	OTHER PLT TREATMENT	26,163
1455	OFFICE STRUCT & IMPRV	4,872
1460	OFFICE FURN & EQPT	2,035
1470	TOOL SHOP & MISC EQPT	64,819
1475	LABORATORY EQPT	11,463
1495	SEWER PLANT ALLOCATED	40,257
1535	REUSE DIST RESERVOIRS	9,294
1540	REUSE TRANMISSION & DIST SYS	53,993
1555	TRANSPORTATION EQPT WTR	111,674
1580	MAINFRAME COMPUTER WTR	10,781
1585	MINI COMPUTERS WTR	30,728

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1590	COMP SYS COST WTR	211,228				
1595	MICRO SYS COST WTR	5,914		Utility Plant in Service	<u>7,031,837</u>	
		<u>7,031,837</u>			<u>7,031,837</u>	
2410	UTILITY PAA SWR PLANT AMORT	310,957				
2425	ACC AMORT UTIL PAA-SEWER	(44,192)		Other Utility Plant Adjustments	<u>266,765</u>	
		<u>266,765</u>			<u>266,765</u>	

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1840	ACC DEPR-FRANCHISES	(3)				
1925	ACC DEPR-SERVICE LINES	3,348				
1970	ACC DEPR-OFFICE STRUCTURE	(22,530)				
1975	ACC DEPR-OFFICE FURN/EQPT	(15,751)				
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(7,464)				
2000	ACC DEPR-COMMUNICATION EQPT	(277)				
2030	ACC DEPR-ORGANIZATION	2,150				
2040	ACC DEPR FRANCHISES INTANG PLT	(13,721)				
2050	ACC DEPR-STRUCT/IMPRV COLL PLT	(498)				
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(86,505)				
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	4,381				
2070	ACC DEPR-STRUCT/IMPRV RCLM DST	(3,520)				
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(1,970,710)				
2090	ACC DEPR-PWR GEN EQP TRT PLT	(434)				
2105	ACC DEPR-SEWER FORCE MAIN	(223,999)				
2110	ACC DEPR-SEWER GRAVITY MAIN	(627,250)				
2113	ACC DEPR-MANHOLE	(7,079)				
2125	ACC DEPR-FLOW MEASURE DEVICES	(927)				
2140	ACC DEPR-PUMP EQP PUMP PLT	(2,995)				
2145	ACC DEPR-PUMP EQP RCLM WTP	(1,852)				
2150	ACC DEPR-PUMP EQP RCLM DIST	(147)				
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(56,741)				
2160	ACC DEPR-TREAT/DISP EQP TRT PLT	44,620				
2165	ACC DEPR-TREAT/DISP EQP RWTP	(319)				
2170	ACC DEPR-PLANT SEWERS TRT PLT	(4,904)				
2175	ACC DEPR-PLANT SEWERS RECLAIM	(534)				
2180	ACC DEPR-OUTFALL LINES	(5,184)				
2190	ACC DEPR-OTHER PLT COLLECTION	(291)				
2195	ACC DEPR-OTHER PLT PUMP	(264)				
2200	ACC DEPR-OTHER PLT TREATMENT	(2,877)				
2215	ACC DEPR-OFFICE STRUCTURE	1,155				
2220	ACC DEPR-OFFICE FURN/EQPT	(743)				
2230	ACC DEPR-TOOL SHOP & MISC EQPT	(58,703)				
2235	ACC DEPR-LABORATORY EQPT	(7,245)				
2255	ACC DEPR-OTHER TANG PLT SEWER	(763)				
2280	ACC DEPR-REUSE DIST RESERVOIRS	(462)				
2285	ACC DEPR-REUSE TRANS/DIST SYS	(5,096)				
2300	ACC DEPR-TRANSPORTATION WTR	(93,587)				
2315	ACC DEPR-DESKTOP COMPUTER WTR	-				
2320	ACC DEPR-MAINFRAME COMP WTR	(7,071)				
2325	ACC DEPR-MINI COMP WTR	(27,348)				
2330	COMP SYS AMORTIZATION WTR	(81,566)				
2335	MICRO SYS AMORTIZATION WTR	(5,914)				
		<u>(3,289,620)</u>		Less: Accumulated Depreciation and Amortization	<u>(3,289,620)</u>	
2665	CASH UNAPPLIED	-		Cash	-	
2775	SPECIAL DEPOSITS	10,857		Special Deposits	10,857	
2755	INVENTORY	1,867		Material and Supplies	1,867	
		<u>12,724</u>			<u>12,724</u>	
2675	A/R-CUSTOMER TRADE CC&B	64,231				
2680	A/R-CUSTOMER ACCRUAL	59,112				
2685	A/R-CUSTOMER REFUNDS	(2,397)				
2690	ACCUM PROV UNCOLLECT ACCTS	(3,032)		Customer Accounts Receivable	117,915	
		<u>117,915</u>			<u>117,915</u>	

UTILITIES, INC. OF EAGLE RIDGE
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RECONCILIATION OF TRIAL BALANCE TO MFR
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Account Number	Description	Amount	Account Number - MFR	Description	Amount	Page
Trial Balance						
2906	RCIP - ATTY FEES	35,456				
2907	RCIP - CAPITALIZED TIME	22,699				
2908	RCIP - ADMINISTRATIVE EXPENSES	1,051				
2909	RCIP - TRAVEL	54				
2910	RCIP - CONSULTING FEES	20,701				
2914	RCIP - TRANSFER TO DEF RC	(79,962)				
2915	REG EXP BEING AMORT	2,081				
2920	RATE CASE BEING AMORT	79,984				
2930	RATE CASE ACCUM AMORT	(34,458)				
2965	DEF CHGS-RELOCATION EXPENSES	(0)				
2980	DEF CHGS-EMP FEES	-				
3120	AMORT - RELOCATION EXP	(0)		Misc Deferred Debits	(0)	
3135	AMORT - EMPLOYEE FEES	-		Deferred Rate Case Expense	47,606	
		<u>47,606</u>			<u>47,606</u>	
4371	DEF FED TAX - TAP FEE POST 2000	17,189				
4375	DEF FED TAX - RATE CASE	(14,989)				
4377	DEF FED TAX - DEF MAINT	(3)				
4383	DEF FED TAX - ORGN EXP	(49,064)				
4385	DEF FED TAX - BAD DEBT	974				
4387	DEF FED TAX - DEPRECIATION	(154,590)				
4421	DEF ST TAX - TAP FEE POST 2000	2,684				
4425	DEF ST TAX - RATE CASE	(2,482)				
4427	DEF ST TAX - DEF MAINT	9				
4433	DEF ST TAX - ORGN EXP	(39,563)				
4435	DEF ST TAX - BAD DEBT	167				
4437	DEF ST TAX - DEPRECIATION	(7,062)		Accumulated Deferred Income Taxes	246,730	
		<u>(246,730)</u>			<u>246,730</u>	
4760	COMMON STOCK	(1,000)		Common Stock Issued	1,000	
		<u>(1,000)</u>			<u>1,000</u>	
4780	PAID IN CAPITAL	(750,000)				
4785	MISC PAID IN CAPITAL	(1,851,260)		Other Paid in Capital	2,601,260	
		<u>(2,601,260)</u>			<u>2,601,260</u>	
4998	RETAINED EARN-PRIOR YEARS	766,528		Retained Earnings	(766,528)	
		<u>766,528</u>			<u>(766,528)</u>	
2710	A/R ASSOC COS	(355,379)				
4565	ADVANCES FROM UTILITIES INC	(1,255,152)		Advances from Associated Companies	-	
4535	A/P-ASSOC COMPANIES	998,569		Notes and Accounts Payable - Associated Costs	611,962	
		<u>(611,962)</u>			<u>611,962</u>	
4515	A/P TRADE	(30,053)				
4525	A/P TRADE - ACCRUAL	(5,799)				
4527	A/P TRADE - RECD NOT VOUCHERED	(3,441)				
4545	A/P MISCELLANEOUS	(71)		Accounts Payable	39,366	
		<u>(39,366)</u>			<u>39,366</u>	
4595	CUSTOMER DEPOSITS	(28,985)		Customer Deposits	28,985	
		<u>(28,985)</u>			<u>28,985</u>	
4612	ACCRUED TAXES GENERAL	-				
4614	ACCRUED GROSS RECEIPT TAX	(21,817)				
4634	ACCRUED SALES TAX	(144)				
4635	ACCRUED USE TAX	(38)		Accrued Taxes	21,999	

UTILITIES, INC. OF EAGLE RIDGE
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 RECONCILIATION OF TRIAL BALANCE TO MFR
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Account Number	Description	Amount	Account Number - MFR	Description	Amount	Page
Trial Balance		<u>(21,999)</u>			<u>21,999</u>	
4685	ACCRUED CUST DEP INTEREST	<u>(6,349)</u>		Accrued Interest	<u>6,349</u>	
		<u>(6,349)</u>			<u>6,349</u>	

UTILITIES, INC. OF EAGLE RIDGE
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Account Number Trial Balance	Description	Amount	Account Number - MFR Schedule B-2	Description	Amount	Page
5100	SEWER REVENUE-RESIDENTIAL	(259,370)				
5105	SEWER REVENUE-ACCRUALS	517				
5140	SEWER REVENUE-RESIDENTIAL	(615,521)				
5155	SEWER REVENUE-COMMERCIAL	(115,652)				
5285	OTHER W/S REVENUES	(952)				
		<u>(990,978)</u>		Operation Revenues - Wastewater	<u>990,978</u>	
					<u>990,978</u>	
5440	PURCHASED WATER-SEWER SYS	2,706				
5470	ELEC PWR - SWR SYSTEM	71,958				
5480	CHLORINE	29,912				
5485	ODOR CONTROL CHEMICALS	-				
5490	OTHER TREATMENT CHEMICALS	1,768				
5495	METER READING	180				
5505	AGENCY EXPENSE	153				
5510	UNCOLLECTIBLE ACCOUNTS	3,633				
5515	UNCOLL ACCOUNTS ACCRUAL	(525)				
5525	BILL STOCK	1,090				
5530	BILLING COMPUTER SUPPLIES	(0)				
5535	BILLING ENVELOPES	370				
5540	BILLING POSTAGE	8,087				
5545	CUSTOMER SERVICE PRINTING	120				
5625	401K/ESOP CONTRIBUTIONS	7,813				
5630	DENTAL PREMIUMS	5,025				
5635	DENTAL INS REIMBURSEMENTS	-				
5645	EMPLOYEE INS DEDUCTIONS	(10,469)				
5650	HEALTH COSTS & OTHER	233				
5655	HEALTH INS REIMBURSEMENTS	32,818				
5660	OTHER EMP PENSION/BENEFITS	504				
5665	PENSION CONTRIBUTIONS	2,028				
5670	TERM LIFE INS	1,386				
5675	TERM LIFE INS-OPT	(235)				
5680	DEPEND LIFE INS-OPT	(29)				
5690	TUITION	530				
5715	INSURANCE-OTHER	19,325				
5735	COMPUTER MAINTENANCE	17,261				
5740	COMPUTER SUPPLIES	628				
5750	INTERNET SUPPLIER	75				
5785	ADVERTISING/MARKETING	29				
5790	BANK SERVICE CHARGE	765				
5800	LETTER OF CREDIT FEE	3				
5805	LICENSE FEES	22				
5810	MEMBERSHIPS	507				
5815	PENALTIES/FINES	9				
5820	TRAINING EXPENSE	648				
5825	OTHER MISC EXPENSE	373				
5855	ANSWERING SERVICE	408				
5860	CLEANING SUPPLIES	2,552				
5865	COPY MACHINE	28				
5870	HOLIDAY EVENTS/PICNICS	17				
5875	KITCHEN SUPPLIES	94				
5880	OFFICE SUPPLY STORES	1,567				
5885	PRINTING/BLUEPRINTS	68				
5890	PUBL SUBSCRIPTIONS/TAPES	392				
5895	SHIPPING CHARGES	356				
5900	OTHER OFFICE EXPENSES	523				
5930	OFFICE ELECTRIC	209				

UTILITIES, INC. OF EAGLE RIDGE
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Account Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount	Page
5935	OFFICE GAS	48				
5940	OFFICE WATER	8				
5945	OFFICE TELECOM	12,673				
5950	OFFICE GARBAGE REMOVAL	1,667				
5955	OFFICE LANDSCAPE / MOW / PLOW	1,104				
5960	OFFICE ALARM SYS PHONE EXP	756				
5965	OFFICE MAINTENANCE	1,013				
5970	OFFICE CLEANING SERVICE	892				
5975	OFFICE MACHINE/HEAT&COOL	133				
5980	OTHER OFFICE UTILITIES	1				
5985	TELEMETERING PHONE EXPENSE	15				
6010	AUDIT FEES	3,164				
6015	EMPLOY FINDER FEES	735				
6020	ENGINEERING FEES	10				
6025	LEGAL FEES	991				
6035	PAYROLL SERVICES	870				
6040	TAX RETURN REVIEW	726				
6045	TEMP EMPLOY - CLERICAL	1,999				
6050	OTHER OUTSIDE SERVICES	15,660				
6065	RATE CASE AMORT EXPENSE	20,469				
6070	MISC REG MATTERS COMM EXP	1,009				
6110	SALARIES-ACCTG/FINANCE	11,367				
6115	SALARIES-ADMIN	342				
6120	SALARIES-OFFICERS/STKHLDR	10,870				
6125	SALARIES-HR	1,723				
6130	SALARIES-MIS	2,694				
6135	SALARIES-LEADERSHIP OPS	11,978				
6140	SALARIES-REGULATORY	9,035				
6145	SALARIES-CUSTOMER SERVICE	8,903				
6146	SALARIES-BILLING	3,051				
6147	SALARIES-CORP SERVICE ADMIN	644				
6150	SALARIES-OPERATIONS FIELD	227,843				
6155	SALARIES-OPERATIONS OFFICE	2,971				
6165	CAPITALIZED TIME ADJUSTMENT	(34,369)				
6185	TRAVEL LODGING	1,617				
6190	TRAVEL AIRFARE	477				
6195	TRAVEL TRANSPORTATION	167				
6200	TRAVEL MEALS	685				
6205	TRAVEL ENTERTAINMENT	70				
6207	TRAVEL OTHER	97				
6215	FUEL	10,215				
6220	AUTO REPAIR/TIRES	5,496				
6225	AUTO LICENSES	431				
6230	OTHER TRANS EXPENSES	1,083				
6260	TEST-EQUIP/CHEMICAL	4,119				
6270	TEST-SEWER	32,436				
6320	SEWER-MAINT SUPPLIES	11,589				
6325	SEWER-MAINT REPAIRS	13,829				
6335	SEWER-ELEC EQUIPT REPAIR	776				
6345	SEWER-OTHER MAINT EXP	18,399				
6355	DEFERRED MAINT EXPENSE	13				
6360	COMMUNICATION EXPENSE	3,352				
6365	EQUIPMENT RENTALS	3				
6385	UNIFORMS	1,998				
6390	WEATHER/HURRICANE COSTS	269				
6400	SEWER RODDING	1,950				
6410	SLUDGE HAULING	48,209				
		<u>683,187</u>		Operation & Maintenance	<u>683,190</u>	
					<u>683,190</u>	

UTILITIES, INC. OF EAGLE RIDGE
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Account Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount	Page
6640	DEPREC-ORGANIZATION	730				
6645	DEPREC-FRANCHISES INTANG PLT	6,099				
6655	DEPREC-STRUCT/IMPRV COLL PLT	186				
6660	DEPREC-STRUCT/IMPRV PUMP	14,140				
6665	DEPREC-STRUCT/IMPRV TREAT PLT	155				
6675	DEPREC-STRUCT/IMPRV RCLM DIST	465				
6680	DEPREC-STRUCT/IMPRV GEN PLT	85,920				
6695	DEPREC-POWER GEN EQUIP TREAT	247				
6710	DEPREC-SEWER FORCE MAIN/SRVC	12,903				
6715	DEPREC-SEWER GRAVITY MAIN/MANH	31,575				
6717	DEPREC-MANHOLES	210				
6730	DEPREC-FLOW MEASURE DEVICES	927				
6745	DEPREC-PUMP EQP PUMP PLT	1,710				
6750	DEPREC-PUMP EQP RCLM WTP	994				
6755	DEPREC-PUMP EQP RCLM WTR DIST PLT	75				
6760	DEPREC-TREAT/DISP EQUIP LAGOON	2,127				
6765	DEPREC-TREAT/DISP EQ TRT PLT	74,744				
6770	DEPREC-TREAT/DISP EQ RCLM WTP	152				
6775	DEPREC-PLANT SEWERS TRTMT PLT	3,236				
6780	DEPREC-PLANT SEWERS RCLM WTP	209				
6785	DEPREC-OUTFALL LINES	546				
6795	DEPREC-OTHER PLT COLLECTION	162				
6800	DEPREC-OTHER PLT PUMP	133				
6805	DEPREC-OTHER PLT TREATMENT	1,434				
6820	DEPREC-OFFICE STRUCTURE	122				
6825	DEPREC-OFFICE FURN/EQPT	129				
6835	DEPREC-TOOL SHOP & MISC EQPT	4,048				
6840	DEPREC-LABORATORY EQPT	727				
6860	DEPREC-OTHER TANG PLT SEWER	352				
6885	DEPREC-REUSE DIST RESERVOIRS	251				
6890	DEPREC-REUSE TRANSM / DIST SYS	1,257				
6905	DEPREC-AUTO TRANS	8,014				
6920	DEPREC-COMPUTER	28,909				
7225	AMORT-STRUCT/IMPRV PUMP PLT LS	(6,907)				
7245	AMORT-STRUCT/IMPRV GEN PLT	(57,465)				
7275	AMORT-SEWER FORCE MAIN/SRVC	(9,058)				
7280	AMORT-SEWER GRAVITY MAIN/MANH	(22,034)				
7325	AMORT-TREAT/DISP EQUIP LAGOON	(260)				
7330	AMORT-TREAT/DISP EQUIP TRT PLT	(20,104)				
7350	AMORT-OUTFALL LINES	(292)				
7430	AMORT-SEWER-TAP	(1,505)				
		<u>165,259</u>		Depreciation Expense - Wastewater	<u>165,260</u>	
					<u>165,260</u>	
7510	FICA EXPENSE	13,503				
7515	FEDERAL UNEMPLOYMENT TAX	243				
7520	STATE UNEMPLOYMENT TAX	1,932				
7535	FRANCHISE TAX	305				
7540	GROSS RECEIPTS TAX	44,630				
7550	PROPERTY/OTHER GENERAL TAX	(3)				
7555	REAL ESTATE TAX	6,767		Taxes Other than Income - Wastewater	<u>67,378</u>	
		<u>67,378</u>			<u>67,378</u>	
7595	DEF INCOME TAX-FEDERAL	12,408				
7600	DEF INCOME TAXES-STATE	2,125				
7605	INCOME TAXES-FEDERAL	(23,374)				
7610	INCOME TAXES-STATE	15,675		Current Income Taxes - Wastewater	<u>6,834</u>	
		<u>6,834</u>			<u>6,834</u>	

UTILITIES, INC. OF EAGLE RIDGE
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Account Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount	Page
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Please note that some accounts may have a small difference, which is due to rounding.