### CASE NO. 2013-00237 WATER SERVICE CORPORATION OF KENTUCKY RESPONSES TO COMMISSION STAFF'S FIRST INFORMATION REQUEST

- 25. a. Provide each service agreement or contract that WSKY has with an affiliate company.
  - b. Describe the pricing policies of WSKY and its affiliates regarding affiliate company transactions.
  - Response: Please see the attached PDF "DR-25 Water Service Company of Kentucky Agreement", bate stamped as WSCK\_R\_PSCDR1\_No 25 000001 through WSCK\_R\_PSCDR1\_No 25 000009.

Witness – Lowell Yap.

### AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the **"Service Company"**) and Water Service Corporation of Kentucky (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

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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

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

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

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

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

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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.

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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 Luber of Steven Luber of Steven Luber of Steven and Chief Financial Officer

Attest

Water Service Corporation of Kentucky

BY

Steven Lugertozzi Vice President and Chief Financial Officer

Attest

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#### 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:

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JDE Object Number	Account Description
JOB COJOU HUMOU	<u>I Rodani Biseripiton</u>
5505	Agency Expense
5525 5530	Bill Stock Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545 5625	Customer Service Printing 401K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645 5650	Employee Ins Deductions Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665 5670	Pension Contributions Term Life Ins
5675	Term Life ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690 5700	Tuition Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715 5735	Insurance - Other Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750 5755	Internet Supplier Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795 5800	Contributions Letter of Credit Fee
5805	License Fees
5810	Memberships
5815 5820	Penalties/Fines Training Expense
5825	Other Misc Expense
5855	Answering Service
5855	Answering Service
5860 5865	Cleaning Supplies Copy Machine
5870	Holiday Events/Picnics
5875	Kitchen Supplies
5880 5885	Office Supply Stores Printing/Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900 5930	Other Office Expenses Office Electric
5935	Office Gas
5940	Office Water
5945 5950	Office Telecom Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965 5970	Office Maintenance Office Cleaning Service
5975	Office Machine/Heat&Cool
5980	Other Office Utilities,
5985 6005	Telemetering Phone Expense Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025 6030	Legal Fees Management Fees
6035	Payroll Services
6040	Tax Return Review
6045 6050	Temp Employ - Cleri Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105 6110	Salaries - System Project Salaries - Acctg/Finance
6115	Salaries - Admin
6120	Salaries - Officers/Stkhldr
6125 6130	Salaries - HR Salaries - MIS
0150	Satarica - MILJ

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

DEC Object NumberSubsidiar NumberAccount Description1030Land & Land Rights Pump Land & Land Rights Wirt Fran Disi Land & Land Rights Wirt Fran Disi Land & Land Rights Gen Pli 10451045Units Communication Eqp1180Office Furn & Eqp1261Land & Land Rights Gen Pli 12651265Land & Land Rights Col Pli Land & Land Rights Fumor Pli 12661266Land & Land Rights Fumor Pli 12771267Land & Land Rights Fumor Pli 12781268Land & Land Rights Fumor Pli 12791270Land & Land Rights Fumor Pli 12781285Land & Land Rights Fumor Pli 12781285Land & Land Rights Fumor Pli 12781285Land & Land Rights Pli Pli 12781285Land & Land Rights Pli Pli 12881285Land & Land Rights Pli Pli 12891285Land & Land Rights Pli Pli 12891286Land & Land Rights Pli Pli 12891287Land & Land Rights Pli Pli 12891286Land & Land Rights Pli Pli 12891287Distor Pli Pli 1289<	have dollars booked to	them and allocated to	all Utilities, Inc. operating companies
1035     Land & Land Rights Trans Dist       1045     Land & Land Rights Trans Dist       1175     Office Struct & Imprv       1180     Office Furn & Eqpt       1205     Communication Eqpt       1206     Land & Land Rights Coll Ph       1277     Land & Land Rights Rechtin Wp       1285     Land & Land Rights Rechtin Wp       1286     Land & Land Rights Rechtin Wp       1285     Land & Land Rights Rechtin Wp       1286     Land & Land Rights Rechtin Wp       1400     Office Furn & Eqpt       1470     Tool Shop & Mise Eqpt       1475     Desk Kuse Eqpt       1580     Mainframe Computer Wtr       1580     Mainframe Computer Swr       1610     Mainframe Computer Swr       1620     Comp Sys Cost Swr       1621     Miser Cosp Time Lab Expansion       1745     00301     Wip-Ca	JDE Object Number	Subsidiary Number	Account Description
1035     Land & Land Rights Trans Dist       1045     Land & Land Rights Trans Dist       1175     Office Struct & Imprv       1180     Office Furn & Eqpt       1205     Communication Eqpt       1206     Land & Land Rights Coll Ph       1277     Land & Land Rights Rechtin Wp       1285     Land & Land Rights Rechtin Wp       1286     Land & Land Rights Rechtin Wp       1285     Land & Land Rights Rechtin Wp       1286     Land & Land Rights Rechtin Wp       1400     Office Furn & Eqpt       1470     Tool Shop & Mise Eqpt       1475     Desk Kuse Eqpt       1580     Mainframe Computer Wtr       1580     Mainframe Computer Swr       1610     Mainframe Computer Swr       1620     Comp Sys Cost Swr       1621     Miser Cosp Time Lab Expansion       1745     00301     Wip-Ca	1030		Land & Land Rights Pump
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1585     Mini Computers Wr       1590     Comp Sys Cost Wtr       1605     Desktop Computer Swr       1616     Mainframe Computer Swr       1617     Mini Computers Swr       1628     Micro Sys Cost Swr       1629     Comp Sys Cost Swr       1620     Comp Sys Cost Swr       1621     Micro Sys Cost Swr       1743     Other Plant In Process History       1745     00302     Wip-Cap Time Electrical       1745     00303     Wip-Cap Time Computer Software       1745     00304     Wip-Cap Time Computer Software       1745     00305     Wip-Cap Time Computer Software       1745     00306     Wip - Cap Time Computer Software       1746     00302     Wip - Interest During Constr       1746     00303     Wip - Interest During Constr       1746     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Equipment       1748     00304     Wip			
1590     Comp Sys Cost Wr       1605     Desktop Computer Swr       1610     Mainframe Computer Swr       1610     Mainframe Computer Swr       1620     Comp Sys Cost Swr       1620     Comp Sys Cost Swr       1621     Micro Sys Cost Swr       1625     Micro Sys Cost Swr       1745     00301     Wip-Cap Time Office Renovation       1745     00303     Wip-Cap Time Computer Software       1745     00304     Wip-Cap Time Computer Software       1745     00305     Wip-Cap Time Computer Software       1745     00306     Wip-Cap Time Computer Software       1746     00301     Wip Cap Time Computer Software       1746     00304     Wip Cap Time Computer Software       1746     00304     Wip Interest During Constr       1746     00303     Wip Interest During Constr       1746     00303     Wip Interest During Constr       1747     00303     Wip Labor/Installation       1747     00303     Wip Equipment       1748     00304     Wip Equipment <t< td=""><td></td><td></td><td></td></t<>			
1595     Micro Sys Cost Wr       1605     Desktop Computer Swr       1610     Mainframe Computer Swr       1615     Mini Computer Swr       1620     Comp Sys Cost Swr       1625     Micro Sys Cost Swr       1741     Other Plant In Process History       1745     00301     Wip-Cap Time Clear Differ Renovation       1745     00303     Wip-Cap Time Computer Software       1745     00304     Wip-Cap Time Computer Software       1745     00305     Wip-Cap Time Computer Software       1745     00303     Wip-Cap Time Radio Equipment       1746     00301     Wip - Interest During Constr       1746     00303     Wip - Interest During Constr       1746     00304     Wip - Interest During Constr       1746     00305     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Equipment       1748     00302     Wip - Equipment       1748     00303     Wip - Material <td></td> <td></td> <td></td>			
1610     Mainf Computers 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 Lab Expansion       1745     00303     Wip-Cap Time Computer Squpmat       1745     00304     Wip-Cap Time Computer Squpmat       1745     00305     Wip-Cap Time Computer Squpmat       1746     00301     Wip - Interest During Constr       1746     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Equipment       1748     00304     Wip - Equipment       1748     00303     Wip - Material       1749     00301     Wip - Material       1749     00303	1595		
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 Differ Renovation       1745     00302     Wip-Cap Time Expansion       1745     00303     Wip-Cap Time Computer Software       1745     00306     Wip-Cap Time Computer Software       1745     00306     Wip-Cap Time Computer Software       1745     00303     Wip-Cap Time Computer Software       1746     00302     Wip - Interest During Constr       1746     00303     Wip - Interest During Constr       1746     00306     Wip - Interest During Constr       1746     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1748     00304     Wip - Equipment       1748     00303     Wip - Material       1749     00303     Wip - Material       <	1605		Desktop Computer 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 Office Renovation       1745     00303     Wip-Cap Time Computer Story       1745     00306     Wip-Cap Time Computer Storware       1745     00306     Wip-Cap Time Computer Storware       1745     00306     Wip-Cap Time Computer Storware       1746     00301     Wip - Interest During Constr       1746     00303     Wip - Labor/Installation       1747     00304     Wip - Labor/Installation       1747     00303     Wip - Equipment       1748     00304     Wip - Equipment       1748     00304     Wip - Equipment       1748     00303     Wip - Material       1749     00301     Wip - Material <td>1610</td> <td></td> <td>Mainframe Computer Swr</td>	1610		Mainframe Computer 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     00306     Wip-Cap Time Computer Equpmnt       1745     00306     Wip-Cap Time Computer Software       1745     00301     Wip-Cap Time Radio Equpment       1746     00301     Wip - Interest During Constr       1746     00303     Wip - Interest During Constr       1746     00306     Wip - Interest During Constr       1746     00306     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Equipment       1748     00304     Wip - Equipment       1748     00302     Wip Material       1749     00302     Wip Material       1749     00303     Wip - Material       1749     00301     Wip - Ste Work <td>1615</td> <td></td> <td></td>	1615		
1741     Other Plant In Process History       1745     00301     Wip-Cap Time Office Renovation       1745     00302     Wip-Cap Time Lab Expansion       1745     00303     Wip-Cap Time Lab Expansion       1745     00304     Wip-Cap Time Computer Software       1745     00306     Wip-Cap Time Computer Software       1746     00301     Wip - Interest During Constr       1746     00302     Wip - Interest During Constr       1746     00304     Wip - Interest During Constr       1746     00305     Wip - Interest During Constr       1746     00303     Wip - Interest During Constr       1746     00303     Wip - Labor/Installation       1747     00304     Wip - Labor/Installation       1747     00303     Wip - Equipment       1748     00302     Wip - Equipment       1748     00304     Wip - Equipment       1748     00303     Wip - Material       1749     00301     Wip - Material       1749     00303     Wip - Material       1749     00304			
1745     00301     Wip-Cap Time Office Renovation       1745     00302     Wip-Cap Time Lab Expansion       1745     00303     Wip-Cap Time Lab Expansion       1745     00304     Wip-Cap Time Computer Software       1745     00306     Wip-Cap Time Computer Software       1745     00301     Wip-Cap Time Computer Software       1746     00301     Wip-Interest During Constr       1746     00303     Wip - Interest During Constr       1746     00303     Wip - Interest During Constr       1746     00303     Wip - Interest During Constr       1746     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Equipment       1748     00303     Wip - Equipment       1748     00304     Wip - Equipment       1748     00303     Wip - Material       1749     00301     Wip - Material       1749     00303     Wip - Material       1749     00303     Wip - Contractor/Labor       1749     0030			
1745   00302   Wip-Cap Time Electrical     1745   00303   Wip-Cap Time Computer Equpmnt     1745   00306   Wip-Cap Time Computer Software     1745   00306   Wip-Cap Time Computer Software     1745   00307   Wip-Cap Time Computer Software     1746   00301   Wip - Interest Daring Constr     1746   00303   Wip - Interest During Constr     1746   00305   Wip - Interest During Constr     1746   00306   Wip - Interest During Constr     1746   00306   Wip - Labor/Installation     1747   00303   Wip - Labor/Installation     1747   00303   Wip - Equipment     1748   00302   Wip - Equipment     1748   00303   Wip - Equipment     1748   00303   Wip - Material     1749   00303   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Site Work     1749   00303   Wip - Material     1749   00303   Wip - Contractor/Labor     1751   00301   Wip - Site Wo		00301	
1745   00103   Wip-Cap Time Lab Expansion     1745   00304   Wip-Cap Time Computer Equpmut     1745   00306   Wip-Cap Time Radio Equipment     1745   00306   Wip-Cap Time Radio Equipment     1746   00301   Wip - Interest During Constr     1746   00303   Wip - Interest During Constr     1746   00303   Wip - Interest During Constr     1746   00305   Wip - Interest During Constr     1746   00303   Wip - Interest During Constr     1746   00303   Wip - Interest During Constr     1747   00303   Wip - Labor/Installation     1747   00305   Wip - Equipment     1747   00305   Wip - Equipment     1748   00303   Wip - Equipment     1748   00304   Wip - Equipment     1749   00301   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00304   Wip - Material     1749   00301   Wip - Contractor/Labor     1750   00301   Wip - Contrac			
1745   00304   Wip-Cap Time Computer Equpmut     1745   00305   Wip-Cap Time Computer Software     1745   00306   Wip-Cap Time Radio Equpment     1746   00301   Wip - Interest Daring Constr     1746   00302   Wip - Interest Daring Constr     1746   00304   Wip - Interest During Constr     1746   00305   Wip - Interest During Constr     1746   00306   Wip - Interest During Constr     1746   00306   Wip - Interest During Constr     1747   00303   Wip - Labor/Installation     1747   00303   Wip - Labor/Installation     1747   00303   Wip - Equipment     1748   00304   Wip - Equipment     1748   00302   Wip - Material     1749   00302   Wip Material     1749   00303   Wip - Material     1749   00304   Wip - Ste Work     1749   00304   Wip - Ste Work     1749   00303   Wip - Ste Work     1749   00303   Wip - Contractor/Labor     1750   00301   Wip - Architec/De			
1745   00305   Wip-Cap Time Computer Software     1745   00306   Wip-Cap Time Radio Equipment     1746   00301   Wip - Interest During Constr     1746   00303   Wip - Interest During Constr     1746   00303   Wip - Interest During Constr     1746   00303   Wip - Interest During Constr     1746   00305   Wip - Interest During Constr     1746   00303   Wip - Labor/Installation     1747   00304   Wip - Labor/Installation     1747   00305   Wip - Equipment     1748   00302   Wip - Equipment     1748   00302   Wip - Equipment     1749   00301   Wip - Equipment     1749   00303   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Material     1749   00301   Wip - Stevrial     1749   00302   Wip - Contractor/Labor     1751   00301   Wip - Contractor/Labor			
1745   00306   Wip-Cap Time Radio Equipment     1746   00301   Wip - Interest During Constr     1746   00303   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 - Equipment     1747   00305   Wip - Equipment     1748   00304   Wip - Equipment     1748   00304   Wip - Equipment     1748   00303   Wip - Material     1749   00301   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Site Work     1750   00301   Wip - Site Work     1752   00301   Wip - Contractor/Labor     1753   00302   Wip - Contractor/Labor     1754   00303   Wip - Furniture			
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   00306   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   00304   Wip - Equipment     1748   00302   Wip - Material     1749   00301   Wip - Material     1749   00302   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Site Work     1749   00303   Wip - Site Work     1749   00301   Wip - Site Work     1749   00302   Wip - Architec/Designer     1750   00301   Wip - Contractor/Labor     1751   00302   Wip - Architec/Designer <td></td> <td></td> <td></td>			
1746   00303   Wip - Interest During Constr     1746   00304   Wip - Interest During Constr     1746   00305   Wip - Interest During Constr     1747   00303   Wip - Labor/Installation     1747   00304   Wip - Labor/Installation     1747   00304   Wip - Labor/Installation     1747   00305   Wip - Labor/Installation     1748   00302   Wip - Equipment     1748   00304   Wip - Equipment     1748   00304   Wip - Equipment     1748   00304   Wip - Material     1749   00301   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00303   Wip - Material     1749   00301   Wip - Site Work     1750   00301   Wip - Site Work     1752   00301   Wip - Contractor/Labor     1753   00302   Wip - Architect/Designer     1753   00303   Wip - Furniture     1754   00303   Wip - Interior Finish     1755		00301	
1746     00304     Wip - Interest During Constr       1746     00305     Wip - Interest During Constr       1746     00305     Wip - Interest During Constr       1747     00303     Wip - Labor/Installation       1747     00305     Wip - Labor/Installation       1747     00305     Wip - Labor/Installation       1748     00302     Wip - Equipment       1748     00303     Wip - Equipment       1748     00304     Wip - Equipment       1748     00304     Wip - Material       1749     00302     Wip - Material       1749     00303     Wip - Material       1749     00305     Wip - Material       1749     00305     Wip - Material       1749     00305     Wip - Material       1749     00301     Wip - Site Work       1751     00301     Wip - Site Work       1752     00302     Wip - Architec/Designer       1753     00302     Wip - Architec/Designer       1753     00302     Wip - Interior Finish       1	1746	00302	Wip - Interest During Constr
1746     00305     Wip - Interest During Constr       1747     00303     Wip - Labor/Installation       1747     00303     Wip - Labor/Installation       1747     00305     Wip - Labor/Installation       1747     00305     Wip - Labor/Installation       1747     00305     Wip - Equipment       1748     00303     Wip - Equipment       1748     00304     Wip - Equipment       1748     00306     Wip - Equipment       1748     00306     Wip - Equipment       1749     00301     Wip - Material       1749     00303     Wip - Material       1749     00304     Wip - Material       1749     00305     Wip - Material       1749     00306     Wip - Material       1749     00301     Wip - Electrical       1750     00301     Wip - Site Work       1752     00301     Wip - Contractor/Labor       1753     00302     Wip - Architec/Designer       1753     00302     Wip - Furniture       1754     0	1746	00303	
1746   00306   Wip - Interest During Constr     1747   00303   Wip - Labor/Installation     1748   00302   Wip - Equipment     1748   00304   Wip - Equipment     1748   00304   Wip - Equipment     1748   00304   Wip - Equipment     1749   00301   Wip - Material     1749   00302   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00306   Wip - Material     1749   00306   Wip - Material     1749   00301   Wip - Ste Work     1750   00301   Wip - Ste Work     1752   00301   Wip - Architec/Designer     1753   00302   Wip - Architec/Designer     1753   00303   Wip - Furniture     1756   00301   Wip - Interior Finish     1757   00302 <td< td=""><td>1746</td><td>00304</td><td></td></td<>	1746	00304	
1747   00303   Wip - Labor/Installation     1747   00304   Wip - Labor/Installation     1747   00305   Wip - Equipment     1748   00303   Wip - Equipment     1748   00303   Wip - Equipment     1748   00303   Wip - Equipment     1748   00306   Wip - Equipment     1748   00302   Wip - Equipment     1749   00301   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Steverial     1750   00301   Wip - Steverial     1751   00301   Wip - Contractor/Labor     1753   00303   Wip - Architect/Designer     1753   00303   Wip - Furniture     1755   00302   Wip - Furniture     1755   00302   Wip - Interior Finish     1757   00302   Wip - Interior Finish			
1747   00304   Wip - Labor/Installation     1747   00305   Wip - Labor/Installation     1748   00303   Wip - Equipment     1748   00304   Wip - Equipment     1748   00304   Wip - Equipment     1748   00304   Wip - Equipment     1748   00306   Wip - Equipment     1749   00301   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Material     1749   00301   Wip - Site Work     1750   00301   Wip - Site Work     1752   00301   Wip - Contractor/Labor     1753   00302   Wip - Architect/Designer     1753   00303   Wip - Furniture     1754   00302   Wip - Furniture     1755   00301   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00303   Wip - Interior Finish     1759   00301   Wip - Transfer			
1747   00305   Wip - Labor/Installation     1748   00302   Wip - Equipment     1748   00304   Wip - Equipment     1748   00306   Wip - Material     1749   00302   Wip - Material     1749   00303   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Material     1749   00306   Wip - Material     1749   00301   Wip - Contractor/Labor     1750   00301   Wip - Contractor/Labor     1752   00302   Wip - Architec/Designer     1753   00302   Wip - Architec/Designer     1753   00303   Wip - Furniture     1755   00301   Wip - Interior Finish     1756   00302   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00302   Wip - Interior Finish     1759   00304   Wip -			
1748   00302   Wip - Equipment     1748   00303   Wip - Equipment     1748   00304   Wip - Equipment     1748   00304   Wip - Equipment     1749   00301   Wip - Equipment     1749   00302   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00305   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Material     1749   00301   Wip - Site Work     1750   00301   Wip - Site Work     1752   00301   Wip - Contractor/Labor     1753   00302   Wip - Architect/Designer     1753   00303   Wip - Furniture     1754   00302   Wip - Furniture     1755   00302   Wip - Furniture     1756   00302   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00302   Wip - Interior Finish     1759   00304   Wip - Transfer To Fixed Assets <td></td> <td></td> <td></td>			
1748   00303   Wip - Equipment     1748   00304   Wip - Equipment     1748   00306   Wip - Equipment     1749   00301   Wip - Material     1749   00303   Wip - Material     1749   00303   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Material     1749   00301   Wip - Site Work     1750   00301   Wip - Contractor/Labor     1752   00301   Wip - Contractor/Labor     1753   00302   Wip - Architect/Designer     1753   00303   Wip - Furniture     1754   00303   Wip - Furniture     1755   00301   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00302   Wip - Interior Finish     1759   00301   Wip - Transfer To Fixed Assets     1769   00301   Wip - Transfer To Fixed Assets     1769   00303 <t< td=""><td></td><td></td><td></td></t<>			
1748   00304   Wip - Equipment     1748   00306   Wip - Equipment     1749   00301   Wip - Material     1749   00303   Wip - Material     1749   00306   Wip - Material     1749   00306   Wip - Material     1749   00306   Wip - Material     1750   00301   Wip - Stew Vork     1752   00302   Wip - Contractor/Labor     1753   00301   Wip - Architec/Designer     1753   00303   Wip - Furniture     1754   00303   Wip - Furniture     1755   00302   Wip - Furniture     1756   00301   Wip - Furniture     1757   00302   Wip - Heating/Air Condition     1757   00302   Wip - Interior Finish     1757   00303   Wip - Transfer To Fixed Assets     1769   00304   Wip - Transfer To Fixed Assets     1769   00303   Wip - T			
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     1749   00306   Wip - Material     1749   00301   Wip - Site Work     1751   00301   Wip - ContractorLabor     1752   00301   Wip - Architect/Designer     1753   00302   Wip - Architect/Designer     1753   00303   Wip - Furniture     1754   00302   Wip - Furniture     1755   00302   Wip - Furniture     1756   00301   Wip - Furniture     1756   00302   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00302   Wip - Interior Finish     1759   00301   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets     1769   00303 <t< td=""><td></td><td></td><td></td></t<>			
1749   00301   Wip - Material     1749   00302   Wip - Material     1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Material     1749   00306   Wip - Material     1749   00306   Wip - Material     1750   00301   Wip - Stet Work     1752   00301   Wip - Contractor/Labor     1753   00302   Wip - Architec/Designer     1753   00303   Wip - Architec/Designer     1754   00303   Wip - Furniture     1755   00301   Wip - Furniture     1756   00301   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00302   Wip - Interior Finish     1759   00304   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets     1769			
1749   00303   Wip - Material     1749   00304   Wip - Material     1749   00305   Wip - Material     1749   00306   Wip - Material     1749   00306   Wip - Material     1750   00301   Wip - Electrical     1751   00301   Wip - Site Work     1752   00301   Wip - Contractor/Labor     1753   00302   Wip - Architect/Designer     1753   00302   Wip - Architect/Designer     1753   00303   Wip - Architect/Designer     1754   00302   Wip - Furniture     1755   00302   Wip - Furniture     1756   00301   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00302   Wip - Interior Finish     1759   00301   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets			
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     1753   00302   Wip - Contractor/Labor     1753   00302   Wip - Archites/Designer     1753   00303   Wip - Archites/Designer     1753   00303   Wip - Archites/Designer     1753   00303   Wip - Furniture     1755   00301   Wip - Furniture     1756   00302   Wip - Heating/Air Condition     1756   00302   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00302   Wip - Interior Finish     1759   00304   Wip - Remodeling     1769   00303   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets     1769   00304   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets </td <td>1749</td> <td>00302</td> <td>Wip - Material</td>	1749	00302	Wip - Material
1749   00305   Wip - Material     1749   00306   Wip - Material     1750   00301   Wip - Electrical     1751   00301   Wip - Stet Work     1752   00301   Wip - Contractor/Labor     1753   00301   Wip - Contractor/Labor     1753   00301   Wip - Contractor/Labor     1753   00303   Wip - Architec/Designer     1753   00303   Wip - Architec/Designer     1753   00303   Wip - Furniture     1755   00302   Wip - Furniture     1755   00302   Wip - Furniture     1756   00301   Wip - Furniture     1757   00302   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1757   00302   Wip - Interior Finish     1758   00302   Wip - Remodeling     1769   00303   Wip - Transfer To Fixed Assets     1769   00302   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets     1769   00303   Wip - Transfer To Fixed Assets	1749	00303	
1749     00306     Wip - Material       1750     00301     Wip - Electrical       1751     00301     Wip - Site Work       1752     00301     Wip - Contractor/Labor       1752     00301     Wip - Contractor/Labor       1753     00302     Wip - Architect/Designer       1753     00302     Wip - Architect/Designer       1753     00303     Wip - Architect/Designer       1754     00303     Wip - Furniture       1755     00301     Wip - Furniture       1756     00301     Wip - Interior Finish       1756     00301     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00302     Wip - Interior Finish       1759     00304     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00305			
1750     00301     Wip - Electrical       1751     00301     Wip - Stre Work       1752     00301     Wip - Contractor/Labor       1752     00302     Wip - Contractor/Labor       1753     00301     Wip - Architect/Designer       1753     00303     Wip - Architect/Designer       1753     00303     Wip - Architect/Designer       1754     00303     Wip - Furniture       1755     00302     Wip - Furniture       1755     00302     Wip - Furniture       1756     00302     Wip - Heating/Air Condition       1757     00301     Wip - Heating/Air Condition       1757     00302     Wip - Interior Finish       1757     00303     Wip - Transfer To Fixed Assets       1769     00303     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     00304     Wip Transfer To Fixed Assets       1769 <t< td=""><td></td><td></td><td></td></t<>			
1751     00301     Wip - Site Work       1752     00301     Wip - Contractor/Labor       1752     00301     Wip - Contractor/Labor       1753     00301     Wip - Architec/Designer       1753     00302     Wip - Architec/Designer       1753     00303     Wip - Architec/Designer       1753     00303     Wip - Architec/Designer       1754     00303     Wip - Funiture       1755     00302     Wip - Funiture       1756     00301     Wip - Funiture       1756     00302     Wip - Heating/Air Condition       1757     00302     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00302     Wip - Interior Finish       1759     00304     Wip - Transfer To Fixed Assets       1769     00302     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305			
1752     00301     Wip - Contractor/Labor       1752     00302     Wip - Cantractor/Labor       1753     00302     Wip - Archites/Designer       1753     00302     Wip - Archites/Designer       1753     00303     Wip - Archites/Designer       1753     00303     Wip - Archites/Designer       1754     00303     Wip - Furniture       1755     00301     Wip - Furniture       1756     00302     Wip - Interior Finish       1756     00302     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00304     Wip - Remodeling       1769     00304     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			
1752     00302     Wip - Contractor/Labor       1753     00301     Wip - Architect/Designer       1753     00302     Wip - Architect/Designer       1753     00303     Wip - Architect/Designer       1754     00303     Wip - Architect/Designer       1755     00302     Wip - Building Addition       1755     00302     Wip - Furniture       1756     00302     Wip - Furniture       1756     00302     Wip - Heating/Air Condition       1756     00302     Wip - Interior Finish       1757     00301     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1757     00303     Wip - Remodeling       1769     00302     Wip - Transfer To Fixed Assets       1769     00303     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     00305     Wip - Transfer To Fixed Assets       1769 <td></td> <td></td> <td></td>			
1753     00301     Wip - Architect/Designer       1753     00302     Wip - Architect/Designer       1753     00303     Wip - Architect/Designer       1754     00303     Wip - Funiture       1755     00301     Wip - Furniture       1756     00301     Wip - Furniture       1756     00301     Wip - Furniture       1756     00301     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00302     Wip - Interior Finish       1759     00304     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1			
1753     00302     Wip - Architect/Designer       1753     00303     Wip - Architect/Designer       1754     00303     Wip - Architect/Designer       1755     00301     Wip - Furniture       1755     00302     Wip - Furniture       1756     00302     Wip - Heating/Air Condition       1756     00302     Wip - Heating/Air Condition       1756     00302     Wip - Interior Finish       1757     00301     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00305     Wip - Transfer To Fixed Assets       1769     00304     Wip - Transfer To Fixed Assets       1769     00302     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00306     Wip - Transfer To Fixed Assets       1769     00306     Wip - Transfer To Fixed Assets <td></td> <td></td> <td></td>			
1753     00303     Wip - Architect/Designer       1754     00303     Wip - Funilarg Addition       1755     00302     Wip - Furniture       1755     00302     Wip - Furniture       1756     00301     Wip - Heating/Air Condition       1756     00301     Wip - Heating/Air Condition       1756     00302     Wip - Interior Finish       1757     00301     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00302     Wip - Remodeling       1769     00302     Wip - Transfer To Fixed Assets       1769     00302     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets <t< td=""><td></td><td></td><td></td></t<>			
1754     00303     Wip - Building Addition       1755     00301     Wip - Furniture       1755     00302     Wip - Furniture       1756     00301     Wip - Heating/Air Condition       1756     00301     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00302     Wip - Interior Finish       1759     00302     Wip - Remodeling       1769     00301     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets <td></td> <td></td> <td></td>			
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     00302     Wip - Interior Finish       1758     00304     Wip - Remodeling       1769     00304     Wip - Transfer To Fixed Assets       1769     00302     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1770     00400     Wip - Cap Time Water Tower Paint       1775     00401     Wip-Cap Time Water Tower Paint       1775     00402     Wip-Cap Time Water Tow			
1756     00301     Wip - Heating/Air Condition       1756     00302     Wip - Heating/Air Condition       1757     00302     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00302     Wip - Interior Finish       1758     00304     Wip - Remodeling       1769     00304     Wip - Remodeling       1769     00301     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1770     Deferred Plant In Process History       1775     00401     Wip-Cap Time Water Tower Paint       1775     00402     Wip-Cap Time Water Tower Paint       1775     00403     Wip-Cap Time Water Tank Paint <td></td> <td>00301</td> <td></td>		00301	
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     00304     Wip - Transfer To Fixed Assets       1769     00302     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00304     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00306     Wip - Transfer To Fixed Assets       1770     Deferred Plant In Process History       1775     00401     Wip-Cap Time Water Tower Paint       1775     00402     Wip-Cap Time Water Tower Paint       1775     00403     Wip-Cap Time Water Tank Paint			
1757     00301     Wip - Interior Finish       1757     00302     Wip - Interior Finish       1758     00305     Wip - Madification/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     00303     Wip - Transfer To Fixed Assets       1769     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1770     Deferred Plant In Process Filtsory       1775     00401     Wip-Cap Time Water Tower Paint       1775     00402     Wip-Cap Time Water Tower Paint       1775     00403     Wip-Cap Time Water Tank Paint			
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     00304     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00306     Wip - Transfer To Fixed Assets       1769     00306     Wip - Transfer To Fixed Assets       1769     00306     Wip - Transfer To Fixed Assets       1770     Deferred Plant In Process History       1775     00401     Wip-Cap Time Water Tower Paint       1775     00402     Wip-Cap Time Water Tower Paint       1775     00403     Wip-Cap Time Water Tank Paint			
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     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       1769     00305     Wip - Transfer To Fixed Assets       1769     00306     Wip - Transfer To Fixed Assets       1770     Deferred Plant In Process History       1775     00401     Wip-Cap Time Water Tower Paint       1775     00402     Wip-Cap Time Water Tank Paint			
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     00303     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00306     Wip - Transfer To Fixed Assets       1770     Deferred Plant In Process History       1775     00401     Wip-Cap Time Water Tower Paint       1775     00402     Wip-Cap Time Water Tank Paint			
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     00304     Wip - Transfer To Fixed Assets       1769     00305     Wip - Transfer To Fixed Assets       1769     00306     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 Water Tank Paint			
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       1769     00306     Wip - Transfer To Fixed Assets       1779     00306     Wip - Transfer To Fixed Assets       1771     Deferred Plant In Process History       1775     00401     Wip-Cap Time Water Tower Paint       1775     00403     Wip-Cap Time Water Tank Paint			
1769     00303     Wip - Transfer To Fixed Assets       1769     00304     Wip - Transfer To Fixed Assets       1769     00305     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 Ware Tower Paint       1775     00402     Wip-Cap Time Water Tank Paint       1775     00403     Wip-Cap Time Water Tank Paint			
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 WS PIt Paint       1775     00403     Wip-Cap Time Water Tank Paint			
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 Water Tank Paint       1775     00403     Wip-Cap Time Water Tank Paint			
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 WS Plt Paint       1775     00403     Wip-Cap Time Water Tank Paint			
1771     Deferred Plant In Process History       1775     00401     Wip-Cap Time Water Tower Paint       1775     00402     Wip-Cap Time WS PIt Paint       1775     00403     Wip-Cap Time Water Tank Paint			
177500402Wip-Cap Time W/S Plt Paint177500403Wip-Cap Time Water Tank Paint	1771		
1775 00403 Wip-Cap Time Water Tank Paint			
1775 00404 Wip-Cap Time Clean Sewer Line			
	1775	00404	wip-cap i ime clean Sewer Line

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# AFFILIATE AGREEMENT APPENDIX A

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

JDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communciation Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6850	Deprec-Communciation 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
	Subsidiary (Vallaber	
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 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 2325		Acc Depr-Mainframe Comp Wtr
		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr Micro Sys Amortization Wtr
2335 2345		
		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr Acc Depr-Mini Comp Swr
2355		
2360 2365		Comp Sys Amortization Swr Micro Sys Amortization Swr
		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
		Def Chgs-Tank Maint&Rep Wtr Def Chgs-Relocation Expenses
2965 2970		Def Chgs-Attorney Fee
2975		
		Def Chgs-Hurricane/Storms Cost
2980		Def Chgs-Emp Fees
2985 3000		Def Chgs-Other
		Def Chgs-Other Wtr & Swr Def Chgs-Voc Testing
3005		
3020		Def Chgs-Sludge Hauling Def Chgs-Pr Wash/Jet Swr Mains
3025		
3030		Def Chgs-Tv Sewer Mains Def Chgs-Tank Maint & Rep Surr
3040 3080		Def Chgs-Tank Maint&Rep Swr
3090		Amort - Landscaping Amort - Customer Complaints
2020		ration - ousioner complaints

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#### 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

JDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Jet Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Ciac Pre 1987 ~
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - 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

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### AFFILIATE AGREEMENT APPENDIX B

The formula used to calculate all allocations is as follows:

Expenses:

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

Assets/Liabilities:

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

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