



FRIEDMAN,
FRIEDMAN & LONG, P.A.
ATTORNEYS & COUNSELORS

December 15, 2014

E-FILED

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 140135-WS - Application for increase in water and wastewater rates in Pasco County by Labrador Utilities, Inc. Our File No. 30057.216

Dear Ms. Stauffer:

The following are Labrador Utilities, Inc.'s ("Company") responses to the Staff's Second Data Request dated November 17, 2014:

For the following requests, please refer to MFR Schedule B-5, lines 1-26.

1. According to MFR Schedule B-5, the following operations and maintenance (O&M) water test year expenses increased substantially in the months indicated below compared to other months. Please explain the increase and provide an itemized breakdown of the costs for each month. For Purchased Power, Engineering Contractual Services, and Other Contractual Services, please provide all the invoices for each month.

a. The \$6,288 amount shown in August 2013 for Salaries and Wages for Employees, Acct. No. 601.

Response: The increase in Salaries and Wages for Employees is coming directly from the Captive account which acts as a contra account to Salaries. In August two capital projects were written off and the Captive associated with those projects was written off as well leaving the Captive account with a debit balance eliminating the account's contra effect on Salaries and subsequently increasing the Salary Expense total. Please see Attachment "1. a" for the itemized breakdown of the costs for the month. Upon the Staff's request the Company will provide this attachment in .xlsx format.

b. The \$548 negative amount shown in December 2013 for Salaries and Wages for Officers, Acct. No. 603.

Response: The Salaries and Wages for Officers account only contained allocations from WSC in the balance. The negative balance for the month of December is the result of an adjustment to a bonus accrual. Please see Attachment "1. b" for the itemized breakdown of

the costs for the month. Upon the Staff's request the Company will provide this attachment in .xlsx format.

- c. The \$1,427 amount shown in November 2013 for Employee Pensions and Benefits, Acct. No. 604.

Response: The increase shown in November 2013 is due to an allocation from the WSC balance in the Health Insurance Reimbursements account. The Health Insurance Reimbursements were to reimburse Employee Blue Cross Blue Shield medical claims. Please see Attachment "1. c" for the itemized breakdown of costs for the month. Upon the Staff's request the Company will provide this attachment in .xlsx format.

- d. The \$1,021 amount shown in October 2013 for Purchased Power, Acct. No. 615.

Response: There was an increase in October because October electric bill included a demand charge that wasn't present in previous months. Please see Attachment "1. d" for the itemized breakdown of costs for the month and a copy of the October Purchased Power invoice. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

- e. The \$2,014 amount shown in April 2013 for Materials and Supplies, Acct. No. 620.

Response: The increase is due to 2 purchase orders booked to Water Maintenance Expense; one for Paramount Power Inc. and the other from EMS of Central Florida Inc. The Paramount Power purchase order totaling \$1,123.25 was actually reversed in September of 2013. The EMS invoice totaling \$600 was for the removal an old ORP system and install new meter and drain in addition to the connection of alarms and operation testing. Please Attachment "1. e" for the itemized breakdown of costs for the month and a copy of the EMS invoice. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

- f. The \$3,833 amount shown in August 2013 for Engineering Contractual Services, Acct. No. 631.

Response: The increase is due to an invoice from Urban Economics. The invoice was for a multitude for professional services performed between May and June of 2013. Please Attachment "1. f" for the itemized breakdown of costs for the month and a copy of the August Urban Economics invoice and detail on the specific services performed. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

- g. The \$7,705 amount shown in August 2013 for Other Contractual Services, Acct. No. 636.

Response: The increase is primarily due to the re-class/write off of two Urban Economic Inc. invoices associated with the Labrador Eminent Domain Project. When the Labrador Eminent Domain Capital Project was written off the invoices that would have been capitalized were moved to the expense accounts. Please see Attachment "1. g" for the itemized breakdown of costs for the month and for copies of the Urban Economic Inc. invoices. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

For the following requests, please refer to Schedule B-6, lines 1-18.

2. According to MFR Schedule B-6, the following O&M wastewater test year expenses increased substantially in the months indicated below compared to other months. Please explain the

increase and provide an itemized breakdown of the cost for each month. For Chemicals, Other Contractual Services, and Transportation, please provide all invoices for each month.

- a. The \$6,217 amount shown in August 2013 for Salaries and Wages for Employees, Acct. No. 701.

Response: The increase in Salaries and Wages for Employees is coming directly from the Captive account which acts as a contra account to Salaries. In August two capital projects were written off and the Captive associated with those projects was written off as well leaving the Captive account with a debit balance eliminating the account's contra effect on Salaries and subsequently increasing the Salary Expense total. Please Attachment "2. a" for the itemized breakdown of the costs for the month. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

- b. The \$4,239 amount shown in March 2013 for Chemicals, Acct. No. 718.

Response: The increase is primarily due to invoices from Siemens Water Technologies/Siemens Industry Inc. for Bioxide purchased for the wastewater treatment plant. Please see Attachment "2. b" for the itemized breakdown of the costs for the month and invoices. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

- c. The \$7,577, \$2,915 and the \$3,073 amounts shown for August 2013, October 2013 and November 2013, respectively, for Other Contractual Services, Acct. No. 736.

Response:

\$7,577 August 2013: The increase is primarily due to the re-class/write off of two Urban Economic Inc. invoices associated with the Labrador Eminent Domain Project. When the Labrador Eminent Domain Capital Project was written off the invoices that would have been capitalized were moved to the expense accounts. Please see Attachment "2. c" for the itemized breakdown of costs for the month and for copies of the Urban Economic Inc. invoices. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

\$2,915 October 2013: The increase is due to an Excel Engineering invoice for consulting engineering services related to Forest Lake Estates improvements to the wastewater treatment plant. Please see Attachment "2. c" for the itemized breakdown of costs for the month and for a copy of the Excel Engineering Consultants invoice. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

\$3,073 November 2013: The increase is due to an Excel Engineering invoice for consulting engineering services related to Forest Lake Estates improvements to the wastewater treatment plant. Please see Attachment "2. c" for the itemized breakdown of costs for the month and for a copy of the Excel Engineering Consultants invoice. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

- d. The \$1,347 amount shown in January 2013 for Transportation, Acct. No. 750.

Response: The increase in Transportation in January was due to fuel purchases from Fleetwing Corporation. The fuel was actually purchased for the generator for the water and wastewater treatment plants. The two Fleetwing Corporation invoices driving the increase were re-classified to the Weather/Hurricane/Fuel Expense account in April of 2013. Please see Attachment "2. d" for the itemized breakdown of the costs for the month and for details

on the invoices costs. Upon the Staff's request the Company will provide the itemized breakdown in .xlsx format.

For the following requests, please refer to MFR Schedule B-11, lines 4-6.

3. Please provide a copy of all the invoices for the \$54,260 deferred Tank Maintenance project costs for August 2006 through July 2011.

Response: There were no invoices booked to deferred Tank Maintenance during the period of August 2006 through July 2011.

4. Did the Company perform the water tank maintenance that it received funding for in Order No. PSC-12-0206-PAA-WS? If the maintenance was not performed, please explain the delay and state when the Company expects to complete the maintenance.

Response: The tank maintenance was postponed after the work was bid out and the work was under way. The steel tank's condition above the nominal water line was found to be inadequate unrepairable so the work was terminated at that time. Subsequently, alternatives were considered including the preferred approach of replacing the tank with a similarly sized tank in 2015.

5. Please explain how the deferred water tank maintenance in the amount of \$54,260 for August 2006 to July 2011 differs from the \$30,138-amount approved by the Commission in Labrador's last rate case, Docket No. 110264-WS, Order No. PSC-12-0206-PAA-WS.

Response: The \$30,138 amount identified in the previous rate case was derived by quantifying the expected cost to remedy the found deficiencies. The \$54,260 amount reflects the amount spent initially under contract plus additional tank maintenance activities undertaken subsequently.

6. Has the Company performed any additional water tank maintenance since July 2011? If so, please provide invoices for all Water Tank Maintenance expenses from August 2011 to date. If not, why not?

Response: Yes, the company incurred \$161.24 of Operator Captive in 2013 which was booked to the Deferred Charges – Tank Maintenance and repair account. Please see Attachment "6". Upon the Staff's request the Company will provide this Attachment in .xlsx format.

7. Please provide a copy of all the invoices for the five-year permit costs of \$6,900 for the period of March 2010 to February 2015.

Response: Please see the attached copy of all the invoices for the five-year permit costs of \$6,900 for the period of March 2010 to February 2015.

8. Please describe what is involved in the Tank Main and Rep Swr cost of \$10,035 for the period July 2012 through June 2017, and explain why those costs are amortized over 20 years instead of five years. Also, please provide a copy of all the invoices for this project.

Response: The expenditures of \$10,035 reflects the materials and labor involved in preparing and painting the many steel tanks that comprise the WWTP facilities. The amortization period for this activity is incorrectly posted. The expected life of the painting system is between five and ten years. Please see the attached copies of all the invoices for this project.

For the following request, please refer to MFR Schedule B-12, Pages 1-13, lines 1-56.

9. Please provide a copy of the organizational charts and cost allocation manuals for Utilities, Inc., and any of its subsidiaries, that identifies each of the companies for which costs are allocated to and from Labrador, and the methodologies used to allocate those costs.

Response: Attached are the organizational charts that were also provided to the auditors in connection with the affiliate audit. The allocation manuals are voluminous and will be provided on a CD and sent under separate cover. Costs are allocated based upon ERCs to which the allocated costs apply.

Please feel free to contact me if you have any questions or concerns.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosures

cc: John Hoy (via e-mail)
Patrick Flynn (via e-mail)
Darrien Pitts (via e-mail)
Debbie Swain (via e-mail)
Frank Seidman (via email)
Kyesha Mapp, Esquire (via e-mail)
Penny Buys (via email)
Steve Reilly (via email)

“1. a”

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6110		WSC-102101.6110	JA	19446	8/31/2013	278.98		278.98	UA
259	259100	6110		WSC-102101.6110	JA	19446	8/31/2013	283.68		283.68	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6115		WSC-102108.6115	JA	19670	8/31/2013	9.35		9.35	UA
259	259100	6115		WSC-102108.6115	JA	19670	8/31/2013	9.51		9.51	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6125		WSC-102103.6125	JA	19514	8/31/2013	45.50		45.50	UA
259	259100	6125		WSC-102103.6125	JA	19514	8/31/2013	46.26		46.26	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6130		WSC-102104.6130	JA	19548	8/31/2013	81.12		81.12	UA
259	259100	6130		WSC-102104.6130	JA	19548	8/31/2013	82.49		82.49	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6135		WSC-102109.6135	JA	292146	8/31/2013	17.65		17.65	UA
259	259101	6135		RVP FL/South-6135	JA	7178	8/31/2013	112.28		112.28	UA
259	259100	6135		WSC-102109.6135	JA	292146	8/31/2013	17.94		17.94	UA
259	259100	6135		RVP FL/South-6135	JA	7178	8/31/2013	114.17		114.17	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6140		WSC-102102.6140	JA	19486	8/31/2013	39.79		39.79	UA
259	259101	6140		State of FL-855100.6140	JA	253973	8/31/2013	6.58		6.58	UA
259	259100	6140		WSC-102102.6140	JA	19486	8/31/2013	40.46		40.46	UA
259	259100	6140		State of FL-855100.6140	JA	253973	8/31/2013	6.69		6.69	UA
259	259101	6140		Captive Reallocation	T9	295113	8/6/2013		(24.40)	(24.40)	AA
259	259101	6140		Salary and Expense Distributio	JP	294985	8/6/2013	3.43		3.43	AA

259	259101	6140	Salary and Expense Distributio	JP	294985	8/6/2013	3.66		3.66	AA
259	259101	6140	Captive Reallocation	T9	294982	8/6/2013		(2.06)	(2.06)	AA
259	259101	6140	Captive Reallocation	T9	294982	8/6/2013		(9.18)	(9.18)	AA
259	259101	6140	Captive Reallocation	T9	294982	8/6/2013		(1.66)	(1.66)	AA
259	259101	6140	Captive Reallocation	T9	295113	8/6/2013		(9.24)	(9.24)	AA
259	259101	6140	Captive Reallocation	T9	295113	8/6/2013		(9.21)	(9.21)	AA
259	259101	6140	Captive Reallocation	T9	295113	8/6/2013		(13.76)	(13.76)	AA
259	259101	6140	Captive Reallocation	T9	295113	8/6/2013		(2.20)	(2.20)	AA
259	259101	6140	Salary and Expense Distributio	JP	295050	8/15/2013	12.73		12.73	AA
259	259101	6140	Salary and Expense Distributio	JP	295050	8/15/2013	8.51		8.51	AA
259	259101	6140	Salary and Expense Distributio	JP	295050	8/15/2013	12.34		12.34	AA
259	259101	6140	Salary and Expense Distributio	JP	295050	8/15/2013	14.05		14.05	AA
259	259101	6140	Salary and Expense Distributio	JP	295050	8/15/2013	12.50		12.50	AA
259	259101	6140	Salary and Expense Distributio	JP	295050	8/15/2013	19.07		19.07	AA
259	259101	6140	Salary and Expense Distributio	JP	295175	8/20/2013	3.43		3.43	AA
259	259101	6140	Captive Reallocation	T9	295172	8/20/2013		(15.79)	(15.79)	AA
259	259101	6140	Captive Reallocation	T9	295172	8/20/2013		(1.29)	(1.29)	AA
259	259101	6140	Salary and Expense Distributio	JP	295175	8/20/2013	3.66		3.66	AA
259	259101	6140	Captive Reallocation	T9	295172	8/20/2013		(2.64)	(2.64)	AA
259	259101	6140	Captive Reallocation	T9	295174	8/31/2013		(22.18)	(22.18)	AA
259	259101	6140	Salary and Expense Distributio	JP	295176	8/31/2013	12.34		12.34	AA
259	259101	6140	Salary and Expense Distributio	JP	295176	8/31/2013	19.07		19.07	AA
259	259101	6140	Salary and Expense Distributio	JP	295176	8/31/2013	12.50		12.50	AA
259	259101	6140	Salary and Expense Distributio	JP	295176	8/31/2013	14.05		14.05	AA
259	259101	6140	Salary and Expense Distributio	JP	295176	8/31/2013	12.73		12.73	AA
259	259101	6140	JE DOC 295307 MANUAL T9	T9	295335	8/31/2013		(15.30)	(15.30)	AA
259	259101	6140	Captive Reallocation	T9	295174	8/31/2013		(14.92)	(14.92)	AA
259	259101	6140	Captive Reallocation	T9	295174	8/31/2013		(6.19)	(6.19)	AA
259	259101	6140	Captive Reallocation	T9	295174	8/31/2013		(8.98)	(8.98)	AA
259	259101	6140	Captive Reallocation	T9	295174	8/31/2013		(15.79)	(15.79)	AA
259	259101	6140	Salary and Expense Distributio	JP	295176	8/31/2013	8.51		8.51	AA
259	259100	6140	Captive Reallocation	T9	295113	8/6/2013		(24.92)	(24.92)	AA
259	259100	6140	Salary and Expense Distributio	JP	294985	8/6/2013	3.43		3.43	AA
259	259100	6140	Salary and Expense Distributio	JP	294985	8/6/2013	3.66		3.66	AA

259	259100	6140	Captive Reallocation	T9	294982	8/6/2013		(2.06)	(2.06)	AA
259	259100	6140	Captive Reallocation	T9	294982	8/6/2013		(9.37)	(9.37)	AA
259	259100	6140	Captive Reallocation	T9	294982	8/6/2013		(1.66)	(1.66)	AA
259	259100	6140	Captive Reallocation	T9	295113	8/6/2013		(9.44)	(9.44)	AA
259	259100	6140	Captive Reallocation	T9	295113	8/6/2013		(9.41)	(9.41)	AA
259	259100	6140	Captive Reallocation	T9	295113	8/6/2013		(14.05)	(14.05)	AA
259	259100	6140	Captive Reallocation	T9	295113	8/6/2013		(2.25)	(2.25)	AA
259	259100	6140	Salary and Expense Distributio	JP	295050	8/15/2013	12.60		12.60	AA
259	259100	6140	Salary and Expense Distributio	JP	295050	8/15/2013	8.69		8.69	AA
259	259100	6140	Salary and Expense Distributio	JP	295050	8/15/2013	13.00		13.00	AA
259	259100	6140	Salary and Expense Distributio	JP	295050	8/15/2013	14.35		14.35	AA
259	259100	6140	Salary and Expense Distributio	JP	295050	8/15/2013	12.76		12.76	AA
259	259100	6140	Salary and Expense Distributio	JP	295050	8/15/2013	19.48		19.48	AA
259	259100	6140	Salary and Expense Distributio	JP	295175	8/20/2013	3.43		3.43	AA
259	259100	6140	Captive Reallocation	T9	295172	8/20/2013		(16.13)	(16.13)	AA
259	259100	6140	Captive Reallocation	T9	295172	8/20/2013		(1.29)	(1.29)	AA
259	259100	6140	Salary and Expense Distributio	JP	295175	8/20/2013	3.66		3.66	AA
259	259100	6140	Captive Reallocation	T9	295172	8/20/2013		(2.64)	(2.64)	AA
259	259100	6140	Captive Reallocation	T9	295174	8/31/2013		(22.66)	(22.66)	AA
259	259100	6140	Salary and Expense Distributio	JP	295176	8/31/2013	12.60		12.60	AA
259	259100	6140	Salary and Expense Distributio	JP	295176	8/31/2013	19.48		19.48	AA
259	259100	6140	Salary and Expense Distributio	JP	295176	8/31/2013	12.76		12.76	AA
259	259100	6140	Salary and Expense Distributio	JP	295176	8/31/2013	14.35		14.35	AA
259	259100	6140	Salary and Expense Distributio	JP	295176	8/31/2013	13.00		13.00	AA
259	259100	6140	JE DOC 295307 MANUAL T9	T9	295335	8/31/2013		(15.62)	(15.62)	AA
259	259100	6140	Captive Reallocation	T9	295174	8/31/2013		(15.24)	(15.24)	AA
259	259100	6140	Captive Reallocation	T9	295174	8/31/2013		(6.32)	(6.32)	AA
259	259100	6140	Captive Reallocation	T9	295174	8/31/2013		(16.13)	(16.13)	AA
259	259100	6140	Captive Reallocation	T9	295174	8/31/2013		(9.17)	(9.17)	AA
259	259100	6140	Salary and Expense Distributio	JP	295176	8/31/2013	8.69		8.69	AA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6145		WSC-102106.6145	JA	19613	8/31/2013	186.74		186.74	UA

259	259100	6145		WSC-102106.6145	JA	19613	8/31/2013	189.88		189.88	UA
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CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6146		WSC-102105.6146	JA	269943	8/31/2013	99.11		99.11	UA
259	259100	6146		WSC-102105.6146	JA	269943	8/31/2013	100.78		100.78	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6147		WSC-102112.6147	JA	269944	8/31/2013	23.73		23.73	UA
259	259100	6147		WSC-102112.6147	JA	269944	8/31/2013	24.13		24.13	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6150		State of FL-855100.6150	JA	253975	8/31/2013	190.72		190.72	UA
259	259100	6150		State of FL-855100.6150	JA	253975	8/31/2013	193.93		193.93	UA
259	259101	6150		JCT-JULY 13 ACCRUAL	JE	294763	8/1/2013		(741.00)	(741.00)	AA
259	259101	6150		Salary and Expense Distributio	JP	294985	8/6/2013	388.73		388.73	AA
259	259101	6150		Captive Reallocation	T9	294982	8/6/2013		(27.68)	(27.68)	AA
259	259101	6150		Captive Reallocation	T9	294982	8/6/2013		(11.49)	(11.49)	AA
259	259101	6150		Salary and Expense Distributio	JP	294985	8/6/2013	336.54		336.54	AA
259	259101	6150		Salary and Expense Distributio	JP	294985	8/6/2013	90.52		90.52	AA
259	259101	6150		Salary and Expense Distributio	JP	294985	8/6/2013	111.00		111.00	AA
259	259101	6150		Salary and Expense Distributio	JP	294985	8/6/2013	62.71		62.71	AA
259	259101	6150		Captive Reallocation	T9	295113	8/6/2013		(10.02)	(10.02)	AA
259	259101	6150		Salary and Expense Distributio	JP	295050	8/15/2013	238.13		238.13	AA
259	259101	6150		Salary and Expense Distributio	JP	295050	8/15/2013	221.73		221.73	AA
259	259101	6150		Salary and Expense Distributio	JP	295175	8/20/2013	86.48		86.48	AA
259	259101	6150		Salary and Expense Distributio	JP	295175	8/20/2013	339.12		339.12	AA
259	259101	6150		Salary and Expense Distributio	JP	295175	8/20/2013	94.56		94.56	AA
259	259101	6150		Salary and Expense Distributio	JP	295175	8/20/2013	103.55		103.55	AA
259	259101	6150		Salary and Expense Distributio	JP	295175	8/20/2013	425.56		425.56	AA
259	259101	6150		Captive Reallocation	T9	295172	8/20/2013		(13.83)	(13.83)	AA
259	259101	6150		Captive Reallocation	T9	295172	8/20/2013		(39.12)	(39.12)	AA

259	259101	6150	JCT-AUG 13 ACCRUAL	JE	295090	8/31/2013	987.00		987.00	AA
259	259101	6150	JE DOC 295307 MANUAL T9	T9	295335	8/31/2013		(74.98)	(74.98)	AA
259	259101	6150	Captive Reallocation	T9	295174	8/31/2013		(131.20)	(131.20)	AA
259	259101	6150	Captive Reallocation	T9	295174	8/31/2013		(60.14)	(60.14)	AA
259	259101	6150	Salary and Expense Distributio	JP	295176	8/31/2013	238.13		238.13	AA
259	259101	6150	Salary and Expense Distributio	JP	295176	8/31/2013	221.73		221.73	AA
259	259100	6150	JCT-JULY 13 ACCRUAL	JE	294763	8/1/2013		(753.00)	(753.00)	AA
259	259100	6150	Salary and Expense Distributio	JP	294985	8/6/2013	112.93		112.93	AA
259	259100	6150	Captive Reallocation	T9	294982	8/6/2013		(28.15)	(28.15)	AA
259	259100	6150	Captive Reallocation	T9	294982	8/6/2013		(11.73)	(11.73)	AA
259	259100	6150	Salary and Expense Distributio	JP	294985	8/6/2013	395.85		395.85	AA
259	259100	6150	Salary and Expense Distributio	JP	294985	8/6/2013	342.69		342.69	AA
259	259100	6150	Salary and Expense Distributio	JP	294985	8/6/2013	92.26		92.26	AA
259	259100	6150	Salary and Expense Distributio	JP	294985	8/6/2013	63.80		63.80	AA
259	259100	6150	Captive Reallocation	T9	295113	8/6/2013		(10.21)	(10.21)	AA
259	259100	6150	Salary and Expense Distributio	JP	295050	8/15/2013	225.99		225.99	AA
259	259100	6150	Salary and Expense Distributio	JP	295050	8/15/2013	242.44		242.44	AA
259	259100	6150	Salary and Expense Distributio	JP	295175	8/20/2013	88.00		88.00	AA
259	259100	6150	Salary and Expense Distributio	JP	295175	8/20/2013	345.31		345.31	AA
259	259100	6150	Salary and Expense Distributio	JP	295175	8/20/2013	96.38		96.38	AA
259	259100	6150	Salary and Expense Distributio	JP	295175	8/20/2013	105.37		105.37	AA
259	259100	6150	Salary and Expense Distributio	JP	295175	8/20/2013	433.35		433.35	AA
259	259100	6150	Captive Reallocation	T9	295172	8/20/2013		(14.08)	(14.08)	AA
259	259100	6150	Captive Reallocation	T9	295172	8/20/2013		(39.88)	(39.88)	AA
259	259100	6150	Salary and Expense Distributio	JP	295176	8/31/2013	225.99		225.99	AA
259	259100	6150	JCT-AUG 13 ACCRUAL	JE	295090	8/31/2013	1,004.00		1,004.00	AA
259	259100	6150	Salary and Expense Distributio	JP	295176	8/31/2013	242.44		242.44	AA
259	259100	6150	Captive Reallocation	T9	295174	8/31/2013		(61.24)	(61.24)	AA
259	259100	6150	Captive Reallocation	T9	295174	8/31/2013		(133.72)	(133.72)	AA
259	259100	6150	JE DOC 295307 MANUAL T9	T9	295335	8/31/2013		(76.35)	(76.35)	AA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6155		Southeast Region-805100.6155	JA	248535	8/31/2013	37.03		37.03	UA

259	259100	6155	Southeast Region-805100.6155	JA	248535	8/31/2013	37.65		37.65	UA
259	259101	6155	Captive Reallocation	T9	294982	8/6/2013		(4.00)	(4.00)	AA
259	259101	6155	Salary and Expense Distributio	JP	294985	8/6/2013	16.18		16.18	AA
259	259101	6155	Salary and Expense Distributio	JP	294985	8/6/2013	16.78		16.78	AA
259	259101	6155	Salary and Expense Distributio	JP	295175	8/20/2013	17.10		17.10	AA
259	259101	6155	Captive Reallocation	T9	295172	8/20/2013		(5.75)	(5.75)	AA
259	259101	6155	Captive Reallocation	T9	295172	8/20/2013		(10.12)	(10.12)	AA
259	259101	6155	Salary and Expense Distributio	JP	295175	8/20/2013	16.18		16.18	AA
259	259100	6155	Salary and Expense Distributio	JP	294985	8/6/2013	16.57		16.57	AA
259	259100	6155	Captive Reallocation	T9	294982	8/6/2013		(4.10)	(4.10)	AA
259	259100	6155	Salary and Expense Distributio	JP	294985	8/6/2013	17.19		17.19	AA
259	259100	6155	Salary and Expense Distributio	JP	295175	8/20/2013	17.51		17.51	AA
259	259100	6155	Salary and Expense Distributio	JP	295175	8/20/2013	16.57		16.57	AA
259	259100	6155	Captive Reallocation	T9	295172	8/20/2013		(10.37)	(10.37)	AA
259	259100	6155	Captive Reallocation	T9	295172	8/20/2013		(5.89)	(5.89)	AA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	6165		WSC-102104.6165	JA	7340	8/31/2013		(12.92)	(12.92)	UA
259	259101	6165		State of FL-855100.6165	JA	253978	8/31/2013	81.52		81.52	UA
259	259100	6165		WSC-102104.6165	JA	7340	8/31/2013		(13.14)	(13.14)	UA
259	259100	6165		State of FL-855100.6165	JA	253978	8/31/2013	82.89		82.89	UA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00		82.00	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00		82.00	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00		82.00	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00		82.00	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00		82.00	AA
259	259102	6165		AUG 13 WO CP2012107	JE	295367	8/31/2013	252.00		252.00	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00		82.00	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	164.00		164.00	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00		82.00	AA
259	259102	6165		Labrador-259102.6165	JA	248913	8/31/2013		(4,478.08)	(4,478.08)	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00		82.00	AA
259	259102	6165		AUG 13 WO CP2012058	JE	295366	8/31/2013	318.56		318.56	AA

259	259102	6165	AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00	82.00	AA
259	259102	6165	AUG 13 WO CP2012058	JE	295366	8/31/2013	82.00	82.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	82.00	82.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	164.00	164.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	82.00	82.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	82.00	82.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	82.00	82.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	246.00	246.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	82.00	82.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	82.00	82.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	159.28	159.28	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	164.00	164.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	164.00	164.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	410.00	410.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	168.00	168.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	168.00	168.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	161.24	161.24	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	168.00	168.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	168.00	168.00	AA
259	259102	6165	AUG 13 WO CP2012107	JE	295367	8/31/2013	168.00	168.00	AA
259	259102	6165	AUG 13 WO CP2012058	JE	295366	8/31/2013	123.00	123.00	AA
259	259101	6165	RCL T4 1209	JE	295354	8/31/2013		(80.62)	(80.62) AA
259	259101	6165	Labrador-259102.6165	JA	248913	8/31/2013	2,220.35		2,220.35 AA
259	259100	6165	RCL T4 1221	JE	295359	8/31/2013		(120.93)	(120.93) AA
259	259100	6165	Labrador-259102.6165	JA	248913	8/31/2013	2,257.73		2,257.73 AA

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CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5625		WSC-102103.5625	JA	19492	11/30/2013	280.03		280.03	UA
259	259100	5625		WSC-102103.5625	JA	19492	11/30/2013	284.58		284.58	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5630		WSC-102103.5630	JA	19493	11/30/2013	140.75		140.75	UA
259	259100	5630		WSC-102103.5630	JA	19493	11/30/2013	143.05		143.05	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5635		WSC-102103.5635	JA	19494	11/30/2013	25.74		25.74	UA
259	259100	5635		WSC-102103.5635	JA	19494	11/30/2013	26.16		26.16	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5645		WSC-102103.5645	JA	19496	11/30/2013		(190.99)	(190.99)	UA
259	259100	5645		WSC-102103.5645	JA	19496	11/30/2013		(194.10)	(194.10)	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5650		WSC-102103.5650	JA	19497	11/30/2013	0.36		0.36	UA
259	259100	5650		WSC-102103.5650	JA	19497	11/30/2013	0.37		0.37	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5655		WSC-102103.5655	JA	19498	11/30/2013	1,058.67		1,058.67	UA
259	259100	5655		WSC-102103.5655	JA	19498	11/30/2013	1,075.90		1,075.90	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5660		RVP SE/South/West-5660	JA	7189	11/30/2013	1.06		1.06	UA
259	259101	5660		Southeast Region-805100.5660	JA	248524	11/30/2013	1.80		1.80	UA
259	259101	5660		WSC-102106.5660	JA	19594	11/30/2013	2.47		2.47	UA

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	401K/ESOP CONTRIBUTIONS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	401K/ESOP CONTRIBUTIONS	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	HEALTH & DENTAL PREMIUMS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	HEALTH & DENTAL PREMIUMS	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	DENTAL INS REIMBURSEMENTS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	DENTAL INS REIMBURSEMENTS	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	EMPLOYEE INS DEDUCTIONS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	EMPLOYEE INS DEDUCTIONS	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	HEALTH COSTS & OTHER	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	HEALTH COSTS & OTHER	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	HEALTH INS REIMBURSEMENTS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	HEALTH INS REIMBURSEMENTS	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	OTHER EMP PENSION/BENEFITS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	OTHER EMP PENSION/BENEFITS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	OTHER EMP PENSION/BENEFITS	Labrador Utilities Inc	SER	FL	11	2013

259	259101	5660	WSC-102103.5660	JA	19499	11/30/2013	0.42		0.42	UA
259	259100	5660	RVP SE/South/West-5660	JA	7189	11/30/2013	1.08		1.08	UA
259	259100	5660	Southeast Region-805100.5660	JA	248524	11/30/2013	1.83		1.83	UA
259	259100	5660	WSC-102106.5660	JA	19594	11/30/2013	2.51		2.51	UA
259	259100	5660	WSC-102103.5660	JA	19499	11/30/2013	0.43		0.43	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5665		WSC-102103.5665	JA	19500	11/30/2013	57.99		57.99	UA
259	259100	5665		WSC-102103.5665	JA	19500	11/30/2013	58.94		58.94	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5670		WSC-102103.5670	JA	19501	11/30/2013	36.50		36.50	UA
259	259100	5670		WSC-102103.5670	JA	19501	11/30/2013	37.09		37.09	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5675		WSC-102103.5675	JA	19502	11/30/2013		(6.46)	(6.46)	UA
259	259100	5675		WSC-102103.5675	JA	19502	11/30/2013		(6.57)	(6.57)	UA

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259101	5680		WSC-102103.5680	JA	19503	11/30/2013		(3.85)	(3.85)	UA
259	259100	5680		WSC-102103.5680	JA	19503	11/30/2013		(3.92)	(3.92)	UA

2,831.84 1,427
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P	5620 - EMPLOYEE BENEFITS	OTHER EMP PENSION/BENEFITS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	OTHER EMP PENSION/BENEFITS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	OTHER EMP PENSION/BENEFITS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	OTHER EMP PENSION/BENEFITS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	OTHER EMP PENSION/BENEFITS	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	PENSION CONTRIBUTIONS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	PENSION CONTRIBUTIONS	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	TERM LIFE INS	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	TERM LIFE INS	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	TERM LIFE INS-OPT	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	TERM LIFE INS-OPT	Labrador Utilities Inc	SER	FL	11	2013

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5620 - EMPLOYEE BENEFITS	DEPEND LIFE INS-OPT	Labrador Utilities Inc	SER	FL	11	2013
P	5620 - EMPLOYEE BENEFITS	DEPEND LIFE INS-OPT	Labrador Utilities Inc	SER	FL	11	2013

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CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT
259	259100	5465	10	SE 5 AP ACCRUAL SEPT 13	JE	295711	10/1/2013		(598.64)	(598.64)	AA
259	259100	5465	10	SE 5 ELECTRIC ACCRUAL MANUAL	JE	295714	10/1/2013		(199.55)	(199.55)	AA
259	259100	5465	10	WITHLACOOCHIE RIVER ELEC COOP	PV	550674	10/1/2013	598.64		598.64	AA
259	259100	5465	10	SE 5 AP ACCRUAL OCT 13	JE	295968	10/31/2013	952.44		952.44	AA
259	259100	5465	10	SE 5 ELECTRIC ACCRUAL MANUAL	JE	295974	10/31/2013	267.87		267.87	AA

1,020.76 1,021
Water

PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
P	5465 - ELEC PWR - WATER SYSTEM	ELEC PWR - WATER SYSTEM	Labrador Utilities Inc	SER	FL	10	2013
P	5465 - ELEC PWR - WATER SYSTEM	ELEC PWR - WATER SYSTEM	Labrador Utilities Inc	SER	FL	10	2013
P	5465 - ELEC PWR - WATER SYSTEM	ELEC PWR - WATER SYSTEM	Labrador Utilities Inc	SER	FL	10	2013
P	5465 - ELEC PWR - WATER SYSTEM	ELEC PWR - WATER SYSTEM	Labrador Utilities Inc	SER	FL	10	2013
P	5465 - ELEC PWR - WATER SYSTEM	ELEC PWR - WATER SYSTEM	Labrador Utilities Inc	SER	FL	10	2013

Withlacoochee River Electric Cooperative, Inc.

P. O. Box 278, Dade City, FL 33526-0278
 Near Touchstone Energy Cooperative

Member ID No. **0210 906 007 1423 880 456 200**

Account No. **19264036V A16**
 Customer Name(s) **LABRADOR UTILITIES INC General Service Demand**

Meter No. **19264036V** Cycle **A16** Bill Date **10/25/2013**
 Service Classification **General Service Demand**
 See Reverse Side For More Information

Comparative Usage Information

Period	Days	Average KWII
Oct 2013	32	165
Sep 2013	30	174
Oct 2012	32	100

Service Address **6420 FOREST LAKE DR WTP** Business Office Serving You **One Pasco Center**

E=Estimated	From	Reading	E=Estimated	To	Reading	Multiplier	Dem. Reading	KW Demand	KWII Used
	9/20	7944	10/22	13231			76.47	76	5,287

BILLS ARE DUE WHEN RENDERED:
 A 1.5 percent, but not less than \$5.00, late charge will apply to unpaid balances as of 5:00 p.m. on the past due date shown below. Charges will be reflected on the next bill.

** = This Amount **952.44**

Will Become Past Due on: **11/14/2013**

Previous Balance									598.64
Payment	Thank You								\$ 598.64 CR
Balance Forward									.00
Customer Charge									27.63
Demand Charge									456.00
Energy		76 KW X		6.00					142.06
Fuel Adjustment		5287 KWH X		.02687					234.16
Florida Gross Receipts Tax		5287 KWH X		.04429					22.04
Sales Tax									70.55
Total New Charges & Credits This Bill									952.44
Total Due	Please Pay								952.44 **

Batch 167444
 Doc 558864

RECEIVED
 OCT 31 2013

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CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	5525		WSC-102105.5525	JA	4687	4/30/2013	8.48		8.48	UA	P
259	259100	5525		WSC-102105.5525	JA	4687	4/30/2013	8.63		8.63	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	5535		WSC-102105.5535	JA	4697	4/30/2013	16.93		16.93	UA	P
259	259100	5535		WSC-102105.5535	JA	4697	4/30/2013	17.23		17.23	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	5540		WSC-102108.5540	JA	4710	4/30/2013		(0.43)	(0.43)	UA	P
259	259101	5540		WSC-102105.5540	JA	4707	4/30/2013	220.76		220.76	UA	P
259	259100	5540		WSC-102108.5540	JA	4710	4/30/2013		(0.44)	(0.44)	UA	P
259	259100	5540		WSC-102105.5540	JA	4707	4/30/2013	224.70		224.70	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	5740		WSC-102104.5740	JA	4636	4/30/2013	0.63		0.63	UA	P
259	259100	5740		WSC-102104.5740	JA	4636	4/30/2013	0.64		0.64	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	5860		WSC-102108.5860	JA	4740	4/30/2013	0.18		0.18	UA	P
259	259100	5860		WSC-102108.5860	JA	4740	4/30/2013	0.18		0.18	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	5880		WSC-102102.5880	JA	4774	4/30/2013	0.21		0.21	UA	P
259	259101	5880		State of FL-855100.5880	JA	251327	4/30/2013	3.14		3.14	UA	P
259	259101	5880		WSC-102103.5880	JA	4775	4/30/2013	0.02		0.02	UA	P
259	259101	5880		WSC-102105.5880	JA	4777	4/30/2013	0.06		0.06	UA	P
259	259101	5880		WSC-102101.5880	JA	4773	4/30/2013	0.32		0.32	UA	P
259	259101	5880		WSC-102112.5880	JA	4781	4/30/2013	0.07		0.07	UA	P

259	259101	5880	WSC-102108.5880	JA	4780	4/30/2013	1.71		1.71	UA	P
259	259100	5880	WSC-102102.5880	JA	4774	4/30/2013	0.21		0.21	UA	P
259	259100	5880	State of FL-855100.5880	JA	251327	4/30/2013	3.20		3.20	UA	P
259	259100	5880	WSC-102103.5880	JA	4775	4/30/2013	0.02		0.02	UA	P
259	259100	5880	WSC-102105.5880	JA	4777	4/30/2013	0.06		0.06	UA	P
259	259100	5880	WSC-102101.5880	JA	4773	4/30/2013	0.32		0.32	UA	P
259	259100	5880	WSC-102112.5880	JA	4781	4/30/2013	0.07		0.07	UA	P
259	259100	5880	WSC-102108.5880	JA	4780	4/30/2013	1.74		1.74	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259100	6285		THE DUMONT COMPANY INC	PV	515133	4/25/2013	32.20		32.20	AA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259100	6290		State of FL-855100.6290	JA	255582	4/30/2013	1.83		1.83	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259100	6310		PARAMOUNT POWER INC.	OV	137023	4/1/2013	1,123.25		1,123.25	AA	P
259	259100	6310		EMS OF CENTRAL FLORIDA, INC.	OV	138063	4/15/2013	600.00		600.00	AA	P

2,265.92 2,013
Water

5850 - OFFICE EXPENSE	OFFICE SUPPLY STORES	Labrador Utilities Inc	SER	FL	4	2013
5850 - OFFICE EXPENSE	OFFICE SUPPLY STORES	Labrador Utilities Inc	SER	FL	4	2013
5850 - OFFICE EXPENSE	OFFICE SUPPLY STORES	Labrador Utilities Inc	SER	FL	4	2013
5850 - OFFICE EXPENSE	OFFICE SUPPLY STORES	Labrador Utilities Inc	SER	FL	4	2013
5850 - OFFICE EXPENSE	OFFICE SUPPLY STORES	Labrador Utilities Inc	SER	FL	4	2013
5850 - OFFICE EXPENSE	OFFICE SUPPLY STORES	Labrador Utilities Inc	SER	FL	4	2013
5850 - OFFICE EXPENSE	OFFICE SUPPLY STORES	Labrador Utilities Inc	SER	FL	4	2013
5850 - OFFICE EXPENSE	OFFICE SUPPLY STORES	Labrador Utilities Inc	SER	FL	4	2013

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
6280 - MAINTENANCE-WATER PLANT	WATER-MAINT SUPPLIES	Labrador Utilities Inc	SER	FL	4	2013

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
6280 - MAINTENANCE-WATER PLANT	WATER-MAINT REPAIRS	Labrador Utilities Inc	SER	FL	4	2013

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
6280 - MAINTENANCE-WATER PLANT	WATER-OTHER MAINT EXP	Labrador Utilities Inc	SER	FL	4	2013
6280 - MAINTENANCE-WATER PLANT	WATER-OTHER MAINT EXP	Labrador Utilities Inc	SER	FL	4	2013

E & R Mechanical

A Division of
 EMS of Central Florida, Inc.
 7906-1 Clark Moody Blvd.
 Port Richey, FL 34668
 Phone (727) 847-5031
 Fax (727) 847-5116

Invoice

Batch 153131
 Doc 513932

DATE	INVOICE
3/26/2013	23189

3003653

RECEIVED
APR 18 2013

BILL TO
Utilities, Inc. Re: Labador Attn: Accounts Payable 200 Weathersfield Drive Altamonte Springs, FL 32716

PURCHASE ORDER	TERMS	JOB NAME		
131062	Net 30			
QUANTITY	DESCRIPTION	RATE	SERVICED	AMOUNT
	2 men regular time to remove old ORI ^s system and install new meter and drain. Connect alarms and test operation Pinellas County	600.00	2/28/2013	600.00
		7.00%		0.00
Total				\$600.00

“1. f”

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259102	6020		URBAN ECONOMICS INC.	OV	147030	8/13/2013	7,601.95		7,601.95	AA	P
259	259102	6020		Labrador-259102.6020	JA	18824	8/31/2013		(7,601.95)	(7,601.95)	AA	P
259	259101	6020		Labrador-259102.6020	JA	18824	8/31/2013	3,769.25		3,769.25	AA	P
259	259100	6020		Labrador-259102.6020	JA	18824	8/31/2013	3,832.70		3,832.70	AA	P

7,601.95 3,833 3,769
 Water Sewer

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
6000 - OUTSIDE SERVICE EXPENSE	ENGINEERING FEES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	ENGINEERING FEES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	ENGINEERING FEES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	ENGINEERING FEES	Labrador Utilities Inc	SER	FL	8	2013



MICHAEL A. McELVEEN, MAI
 State-Certified General Real Estate Appraiser RZ360
 MICHAEL P. LINEBAUGH
 State-Certified General Real Estate Appraiser RZ3452

810 South Sterling Avenue
 Tampa, FL 33609
 813 289 8844

Invoice submitted to:
 Patrick C. Flynn
 Regional Director
 Utilities, Inc.
 200 Weathersfield Avenue
 Altamonte Springs, FL 32714-4027

Batch 161424
 Doc 539475

139951
 259102

June 24, 2013
 In Reference To: Forest Lakes Estates
 Pasco County, FL
 Invoice #12952

Professional Services

RECEIVED

AUG 12 2013

		<u>Hrs/Rate</u>	<u>Amount</u>
5/9/2013	CMG Contact and request for relevant parcel CAD files.	0.50 150.00/hr	75.00
5/10/2013	MAM Scope data needs for mobile home lot sales, co-op agreements.	1.50 275.00/hr	412.50
5/13/2013	MAM Review information on subject property ownership structure, scope data needs for appraisals, review co-op ownership form, discern larger parcel for appraisal.	2.50 275.00/hr	687.50
5/14/2013	MPL Review prior appraisal workfile and appraisals. Analysis of data needs. Search for sales within the subject MH park	4.50 150.00/hr	675.00
5/15/2013	MPL Search for lot/share sales within Forest Lake Estates. Conduct sale research . Verify comparable sale. Analysis of take locations. Preparations for inspections.	5.00 150.00/hr	750.00
5/16/2013	MAM Review and analysis of mobile home lot sales data. Analysis of RV park larger parcel.	1.50 275.00/hr	412.50
5/17/2013	MPL Search for private owner sales in Forest Lakes. Set up subject spreadsheets. Search for vacant land sales in Pasco County	2.00 150.00/hr	300.00
5/20/2013	BEB Research tract land sales.	0.25 115.00/hr	28.75
	CMG CAD Import/Data Cleaning	2.50 135.00/hr	337.50

			<u>Hrs/Rate</u>	<u>Amount</u>
5/21/2013	MAM	Review and analysis of additional impacted lots based on surveyor cad files.	1.75 275.00/hr	481.25
5/22/2013	CMG	Contacted Engineering/Surveyor. GIS analysis/CAD conversion. Map creation for Mike M.	5.00 150.00/hr	750.00
5/23/2013	MAM	Inspection of subject property, analysis of easements, as built surveys.	5.00 275.00/hr	1,375.00
	MPL	Prepared for and inspected subject properties.	5.00 150.00/hr	750.00
	MPL	subject research. Analysis of easement locations. T/C with engineer over survey issues. Assess data needs and revision of scope	2.50 150.00/hr	375.00
	BEB	Inspected subject including affected lots and amenities, as well as sprayfield.	5.00 115.00/hr	575.00
	BEB	Uploaded photos and spoke with Mike about geographic location of photos.	0.25 115.00/hr	28.75
	CMG	CAD conversion for new data. Examined/analyzed CAD data	4.00 150.00/hr	600.00
	CMG	Conference call with engineering firm.	0.50 150.00/hr	75.00
5/24/2013	CMG	Call to get additional information/survey data to reconcile easement takes and mobile home lots.	0.50 150.00/hr	75.00
	CMG	GIS research on sewer easements.	4.50 150.00/hr	675.00
5/28/2013	CMG	Easement Mapping. Determined which parcels are affected.	6.00 150.00/hr	900.00
6/3/2013	CAM	Created aerials, pulled data, compiled comp data.	1.50 65.00/hr	97.50
	MAM	Analysis of impacted mobile home lots and impact of easement on RV park. Analysis of land sales data.	2.25 275.00/hr	618.75
	CMG	Analysis of parcels affected by easement.	1.00 150.00/hr	150.00
6/4/2013	CMG	CAD conversion/Map production.	3.50 150.00/hr	525.00

		<u>Hrs/Rate</u>	<u>Amount</u>
6/4/2013	CAM Created aerials, pulled data, compiled comp data.	4.00 65.00/hr	260.00
	CAM Created aerials, pulled data, compiled comp data.	3.50 65.00/hr	227.50
6/5/2013	CAM Created aerials, pulled data, compiled comp data.	4.08 65.00/hr	265.20
	CAM Created aerials, pulled data, compiled comp data.	4.25 65.00/hr	276.25
6/6/2013	CAM Created aerials, pulled data, compiled comp data.	4.00 65.00/hr	260.00
	CAM Created aerials, pulled data, compiled comp data.	4.25 65.00/hr	276.25
6/7/2013	MAM Research and analysis of HBU for spray field, research and analysis of mobile home lot sales, analysis of impacted mobile home lots.	2.25 275.00/hr	618.75
	For professional services rendered	<u>94.83</u>	<u>\$13,913.95</u>
	Total payments		(\$6,312.00)
	Balance due		<u><u>\$7,601.95</u></u>

“1. g”

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	5735		WSC-102104.5735	JA	4625	8/31/2013	362.04		362.04	UA	P
259	259101	5735		WSC-102107.5735	JA	4629	8/31/2013		(2.55)	(2.55)	UA	P
259	259100	5735		WSC-102104.5735	JA	4625	8/31/2013	368.14		368.14	UA	P
259	259100	5735		WSC-102107.5735	JA	4629	8/31/2013		(2.59)	(2.59)	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	6015		WSC-102103.6015	JA	4117	8/31/2013	0.07		0.07	UA	P
259	259100	6015		WSC-102103.6015	JA	4117	8/31/2013	0.07		0.07	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	6035		WSC-102103.6035	JA	4157	8/31/2013	24.74		24.74	UA	P
259	259100	6035		WSC-102103.6035	JA	4157	8/31/2013	25.16		25.16	UA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	6050		WSC-102105.6050	JA	4189	8/31/2013	57.89		57.89	UA	P
259	259100	6050		WSC-102105.6050	JA	4189	8/31/2013	58.87		58.87	UA	P
259	259102	6050		Labrador-259102.6050	JA	18827	8/31/2013		(14,312.00)	(14,312.00)	AA	P
259	259102	6050		AUG 13 WO CP2012107	JE	295367	8/31/2013	8,000.00	122309	8,000.00	AA	P
259	259102	6050		AUG 13 WO CP2012107	JE	295367	8/31/2013	6,312.00	140908	6,312.00	AA	P
259	259101	6050		Labrador-259102.6050	JA	18827	8/31/2013	7,096.27		7,096.27	AA	P
259	259100	6050		Labrador-259102.6050	JA	18827	8/31/2013	7,215.73		7,215.73	AA	P

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	5750		State of FL-855100.5750	JA	248415	8/31/2013	2.66		2.66	UA	P
259	259101	5750		WSC-102104.5750	JA	4656	8/31/2013	35.86		35.86	UA	P
259	259100	5750		State of FL-855100.5750	JA	248415	8/31/2013	2.7		2.7	UA	P
259	259100	5750		WSC-102104.5750	JA	4656	8/31/2013	36.47		36.47	UA	P

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
5730 - IT DEPARTMENT	COMPUTER MAINTENANCE	Labrador Utilities Inc	SER	FL	8	2013
5730 - IT DEPARTMENT	COMPUTER MAINTENANCE	Labrador Utilities Inc	SER	FL	8	2013
5730 - IT DEPARTMENT	COMPUTER MAINTENANCE	Labrador Utilities Inc	SER	FL	8	2013
5730 - IT DEPARTMENT	COMPUTER MAINTENANCE	Labrador Utilities Inc	SER	FL	8	2013

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
6000 - OUTSIDE SERVICE EXPENSE	EMPLOY FINDER FEES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	EMPLOY FINDER FEES	Labrador Utilities Inc	SER	FL	8	2013

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
6000 - OUTSIDE SERVICE EXPENSE	PAYROLL SERVICES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	PAYROLL SERVICES	Labrador Utilities Inc	SER	FL	8	2013

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
6000 - OUTSIDE SERVICE EXPENSE	OTHER OUTSIDE SERVICES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	OTHER OUTSIDE SERVICES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	OTHER OUTSIDE SERVICES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	OTHER OUTSIDE SERVICES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	OTHER OUTSIDE SERVICES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	OTHER OUTSIDE SERVICES	Labrador Utilities Inc	SER	FL	8	2013
6000 - OUTSIDE SERVICE EXPENSE	OTHER OUTSIDE SERVICES	Labrador Utilities Inc	SER	FL	8	2013

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
5730 - IT DEPARTMENT	INTERNET SUPPLIER	Labrador Utilities Inc	SER	FL	8	2013
5730 - IT DEPARTMENT	INTERNET SUPPLIER	Labrador Utilities Inc	SER	FL	8	2013
5730 - IT DEPARTMENT	INTERNET SUPPLIER	Labrador Utilities Inc	SER	FL	8	2013
5730 - IT DEPARTMENT	INTERNET SUPPLIER	Labrador Utilities Inc	SER	FL	8	2013

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259101	6370		SE OV ACCR	JE	294891	8/1/2013		(324.00)	(324.00)	AA	P
259	259101	6370		GENERAL UTILITIES	OV	146507	8/2/2013	324.00		324.00	AA	P

15,281.53 7,705 7,577
 Water Sewer

LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
6350 - MAINTENANCE-WTR&SWR PLAN	OPER CONTRACTED WORKERS	Labrador Utilities Inc	SER	FL	8	2013
6350 - MAINTENANCE-WTR&SWR PLAN	OPER CONTRACTED WORKERS	Labrador Utilities Inc	SER	FL	8	2013

3049908

Batch 138550

Doc 467142



MICHAEL McELVEEN, MAI
 State-Certified General Real Estate Appraiser RZ360
 JOHN SABATINI, MAI
 State-Certified General Real Estate Appraiser RZ1966
 MARK BECKER, MAI
 State-Certified General Real Estate Appraiser RZ1763

Invoice submitted to:
 Patrick C. Flynn
 Regional Director
 Utilities, Inc., Southeast Region
 200 Weathersfield Avenue
 Altamonte Springs, FL 32714-4027

PAST DUE

July 19, 2012

In Reference To: Pasco County Property Appraiser Parcel ID
 05-26-22-0020-OCA05-0000 and 32-25-22-0010-OCA00-0000

Invoice #12891 P0116093

Professional Services

For professional services rendered

Balance due

	<u>Amount</u>
	\$8,000.00
	<u>\$8,000.00</u>

RECEIVED

OCT 01 2012

RECEIVED

SEP 04 2012

Phyllis Luppino

From: Toni Federico
Sent: Monday, October 01, 2012 8:43 AM
To: Phyllis Luppino
Cc: Patrick Flynn
Subject: FW: Urban Economics invoice
Attachments: Forest Lakes UEI Past Due Invoice.pdf

Phyllis,

Can you issue this check today. The PO # is 116093.

Thanks Toni



Toni Federico
AP Supervisor
Utilities Inc.
Phone 847-897-6454
Fax 847-498-9596

From: Patrick Flynn
Sent: Tuesday, September 04, 2012 3:05 PM
To: Toni Federico
Subject: Urban Economics invoice

Hey, Toni,

Last month you set up this new vendor, 3049908, Urban Economics. I thought I generated an O6 as you directed to receipt against. Can you tell me if that's the case? I didn't have success looking it up on JDE but may have looked in the wrong place.

Thanks,
Patrick



May 14, 2013

Invoice submitted to:

Mr. Patrick C. Flynn
Regional Director
Utilities, Inc.
200 Weathersfield Avenue
Atlamonte Springs, FL 32714

Re: **Forest Lakes** PO=133923-06

Retainer Due - (25% total fee of \$25,250.00)

Balance Due

\$6,312.00

Thank you

RECEIVED

MAY 24 2013

MICHAEL A. McELVEEN, MAI
State-Certified General Real Estate Appraiser RZ360
MICHAEL P. LINEBAUGH
State-Certified General Real Estate Appraiser RZ3452

810 South Sterling Avenue
Tampa, FL 33609
813.289.8844

Batch 155636
Doc 521574

CP2012107

Patrick Flynn

Sent: Thursday, May 23, 2013 1:06 PM**To:** Nancy Luppino**Attachments:** Forest Lakes Retainer Invo~1.pdf (22 KB)

Good afternoon, Nancy,

The attached invoice reflects work being done under CP2012107, Labrador Eminent Domain project, PO#133923, Receipt# 140908. Please process for payment at your earliest convenience.

As I recall, checks are generated on Thursdays typically. I assume this is coming to you too late to be included in today's run. When might this be paid, next Thursday, then?

Thanks,

Patrick