

**Eric Fryson**

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**From:** Dana Rudolf [drudolf@sflaw.com]  
**Sent:** Friday, August 10, 2012 3:08 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Martin Friedman  
**Subject:** Docket No. 110264-WS; Application for increase in water and wastewater rates in Pasco County by Labrador Utilities, Inc.

**Attachments:** NOF (COAs).pdf

- a) Martin S. Friedman, Esquire  
Sundstrom, Friedman & Fumero, LLP  
766 North Sun Drive, Suite 4030  
Lake Mary, FL 32746  
(407) 830-6331  
[mfriedman@sflaw.com](mailto:mfriedman@sflaw.com)
- b) Docket No. 110264-WS  
Application for increase in water and wastewater rates in Pasco County by Labrador Utilities, Inc.
- c) Labrador Utilities, Inc.
- d) 13 pages
- e) Notice of filing the COAs.

DOCUMENT NUMBER-DATE

05488 AUG 10 2012

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
LABRADOR UTILITIES, INC.  
for an increase in water and wastewater  
rates in Pasco County, Florida

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DOCKET NO. 110264-WS

NOTICE OF FILING

Applicant, LABRADOR UTILITIES, INC., by and through its undersigned counsel, hereby gives notice of filing in the above-referenced docket the verification that the Commission Ordered Adjustments ("COAs") required by Order No. PSC-12-0206-PAA-WS, have been made on its books and records.

Respectfully submitted this 10<sup>th</sup> day of  
August, 2012, by:

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766 North Sun Drive, Suite 4030  
Lake Mary, FL 32746  
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MARTIN S. FRIEDMAN  
Florida Bar No.: 0199060  
For the Firm

DOCUMENT NUMBER-DATE

05488 AUG 10 2012

FPSC-COMMISSION CLERK

Batch Ty/Number Batch Date	G	135154 8/8/2012	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark	
JE 290854	00259	7/31/2012	00259	259.1105	USD			1,168.60-				00108351	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	1.0
				ELECTRIC PUMP EQUIP WTP										
JE 290854	00259	7/31/2012	00259	259.1900	USD		1,168.60					00108351	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	2.0
				ACC DEPR-ELECT PUMP EQUIP WTP										
JE 290854	00259	7/31/2012	00259	259.1115	USD			346.50-				00108352	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	3.0
				WATER TREATMENT EQPT										
JE 290854	00259	7/31/2012	00259	259.1910	USD		346.50					00108352	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	4.0
				ACC DEPR-WATER TREATMENT EQPT										
JE 290854	00259	7/31/2012	00259	259.1130	USD			362.54-				00108355	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	5.0
				SERVICE LINES										
JE 290854	00259	7/31/2012	00259	259.1925	USD		362.54					00108355	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	6.0
				ACC DEPR-SERVICE LINES										
JE 290854	00259	7/31/2012	00259	259.1145	USD			1,462.50-				00108358	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	7.0
				HYDRANTS										
JE 290854	00259	7/31/2012	00259	259.1940	USD		1,462.50					00108358	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	8.0
				ACC DEPR-HYDRANTS										
JE 290854	00259	7/31/2012	00259	259.1900	USD		212.90					00108351	COA LABRADOR DOC# 110264-WS ADJ RETIREMENT AD/DEPR EXP	9.0
				ACC DEPR-ELECT PUMP EQUIP WTP										
JE 290854	00259	7/31/2012	00259	259.1910	USD		52.50					00108352	COA LABRADOR DOC# 110264-WS ADJ RETIREMENT AD/DEPR EXP	10.0
				ACC DEPR-WATER TREATMENT EQPT										
JE 290854	00259	7/31/2012	00259	259.1925	USD		21.90					00108355	COA LABRADOR DOC# 110264-WS ADJ RETIREMENT AD/DEPR EXP	11.0
				ACC DEPR-SERVICE LINES										
JE 290854	00259	7/31/2012	00259	259.1940	USD		138.13					00108358	COA LABRADOR DOC# 110264-WS ADJ RETIREMENT AD/DEPR EXP	12.0
				ACC DEPR-HYDRANTS										
JE 290854	00259	7/31/2012	00259	259100.6510	USD			212.90-				00108351	COA LABRADOR DOC# 110264-WS ADJ RETIREMENT AD/DEPR EXP	13.0
				DEPREC-ELEC PUMP EQP WTP										
JE 290854	00259	7/31/2012	00259	259100.6520	USD			52.50-				00108352	COA LABRADOR DOC# 110264-WS ADJ RETIREMENT AD/DEPR EXP	14.0
				DEPREC-WATER TREATMENT EQPT										
JE 290854	00259	7/31/2012	00259	259100.6535	USD			21.90-				00108355	COA LABRADOR DOC# 110264-WS ADJ RETIREMENT AD/DEPR EXP	15.0
				DEPREC-SERVICE LINES										
JE 290854	00259	7/31/2012	00259	259100.6550	USD			138.13-				00108358	COA LABRADOR DOC# 110264-WS ADJ RETIREMENT AD/DEPR EXP	16.0
				DEPREC-HYDRANTS										
JE 290854	00259	7/31/2012	00259	259.1365	USD			1,232.99-				00040885	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	17.0
				FLOW MEASURE DEVICES										
JE 290854	00259	7/31/2012	00259	259.2125	USD		1,232.99					00040885	COA LABRADOR DOC# 110264-WS RECORD RETIREMENT	18.0
				ACC DEPR-FLOW MEASURE DEVICES										
JE 290854	00259	7/31/2012	00259	259.1380	USD			6,093.37-				00090248	COA LABRADOR DOC# 110264-WS	

DOCUMENT NUMBER - DATE

05488 AUG 10 2012

FPSC-COMMISSION CLERK

Batch Ty/Number Batch Date	G	135154 8/8/2012	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N									
Document Ty Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark		
					PUMPING EQUIPMENT PUMP PLT								RECORD RETIREMENT	19.0	
JE 290854	00259	7/31/2012		00259	259.2140	USD	6,093.37					00090248	COA LABRADOR DOC# 110264-WS		
					ACC DEPR-PUMP EQP PUMP PLT								RECORD RETIREMENT	20.0	
JE 290854	00259	7/31/2012		00259	259.1400	USD		6,727.21-				00102108	COA LABRADOR DOC# 110264-WS		
					TREAT/DISP EQUIP TRT PLT								RECORD RETIREMENT	21.0	
JE 290854	00259	7/31/2012		00259	259.2160	USD	6,727.21					00102108	COA LABRADOR DOC# 110264-WS		
					ACC DEPR-TREAT/DISP EQP TRT PL								RECORD RETIREMENT	22.0	
JE 290854	00259	7/31/2012		00259	259.1410	USD		2,945.65-				00096820	COA LABRADOR DOC# 110264-WS		
					PLANT SEWERS TRTMT PLT								RECORD RETIREMENT	23.0	
JE 290854	00259	7/31/2012		00259	259.2170	USD	2,945.65					00096820	COA LABRADOR DOC# 110264-WS		
					ACC DEPR-PLANT SEWERS TRT PLT								RECORD RETIREMENT	24.0	
JE 290854	00259	7/31/2012		00259	259.2125	USD	411.00					00040885	COA LABRADOR DOC# 110264-WS		
					ACC DEPR-FLOW MEASURE DEVICES								ADJ RETIREMENT AD/DEPR EXP	25.0	
JE 290854	00259	7/31/2012		00259	259.2140	USD	1,031.13					00090248	COA LABRADOR DOC# 110264-WS		
					ACC DEPR-PUMP EQP PUMP PLT								ADJ RETIREMENT AD/DEPR EXP	26.0	
JE 290854	00259	7/31/2012		00259	259.2160	USD	1,072.85					00102108	COA LABRADOR DOC# 110264-WS		
					ACC DEPR-TREAT/DISP EQP TRT PL								ADJ RETIREMENT AD/DEPR EXP	27.0	
JE 290854	00259	7/31/2012		00259	259.2170	USD	293.15					00096820	COA LABRADOR DOC# 110264-WS		
					ACC DEPR-PLANT SEWERS TRT PLT								ADJ RETIREMENT AD/DEPR EXP	28.0	
JE 290854	00259	7/31/2012		00259	259101.6730	USD		411.00-				00040885	COA LABRADOR DOC# 110264-WS		
					DEPREC-FLOW MEASURE DEVICES								ADJ RETIREMENT AD/DEPR EXP	29.0	
JE 290854	00259	7/31/2012		00259	259101.6745	USD		1,031.13-				00090248	COA LABRADOR DOC# 110264-WS		
					DEPREC-PUMP EQP PUMP PLT								ADJ RETIREMENT AD/DEPR EXP	30.0	
JE 290854	00259	7/31/2012		00259	259101.6765	USD		1,072.85-				00102108	COA LABRADOR DOC# 110264-WS		
					DEPREC-TREAT/DISP EQ TRT PLT								ADJ RETIREMENT AD/DEPR EXP	31.0	
JE 290854	00259	7/31/2012		00259	259101.6775	USD		293.15-				00096820	COA LABRADOR DOC# 110264-WS		
					DEPREC-PLANT SEWERS TRTMT PLT								ADJ RETIREMENT AD/DEPR EXP	32.0	
					Ledger Type Totals	AA	23,572.92	23,572.92-							

Batch Ty/Number	G	135157	Post Out of Balance	N	Multi-Currency Conversion	Y								
Batch Date		8/8/2012	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N								
Document	G/L	R	Co	Account Number	Cur	Debit	Credit	Units	Sub-ledger	T	Asset	Explanation		
Ty	Number	Co	Date	Description	Cod					y	Number	Remark		
JE	290856	00259	7/31/2012	259.1020	USD	15,338.00					00108364	COA LABRADOR DOC# 110264-WS		
				ORGANIZATION								CORRECT UR ORGANIZATION COSTS	1.0	
JE	290856	00259	7/31/2012	259100.6445	USD	490.16					00108364	COA LABRADOR DOC# 110264-WS		
				DEPREC-ORGANIZATION								CORRECT UR ORGANIZATION COSTS	2.0	
JE	290856	00259	7/31/2012	259.1835	USD		490.16-				00108364	COA LABRADOR DOC# 110264-WS		
				ACC DEPR-ORGANIZATION								CORRECT UR ORGANIZATION COSTS	3.0	
JE	290856	00259	7/31/2012	259100.6070	USD		15,338.00-				00108364	COA LABRADOR DOC# 110264-WS		
				MISC REG MATTERS COMM EXP								CORRECT UR ORGANIZATION COSTS	4.0	
JE	290856	00259	7/31/2012	259.1900	USD	197.20					00108346	COA LABRADOR DOC# 110264-WS		
				ACC DEPR-ELECT PUMP EQUIP WTP								ADJUST AD/DEPR EXP	5.0	
JE	290856	00259	7/31/2012	259100.6500	USD	69.60					00108346	COA LABRADOR DOC# 110264-WS		
				DEPREC-POWER GEN EQP								ADJUST AD/DEPR EXP	6.0	
JE	290856	00259	7/31/2012	259.1895	USD		69.60-				00108348	COA LABRADOR DOC# 110264-WS		
				ACC DEPR-ELECT PUMP EQUIP SRC								ADJUST AD/DEPR EXP	7.0	
JE	290856	00259	7/31/2012	259100.6510	USD		197.20-				00108348	COA LABRADOR DOC# 110264-WS		
				DEPREC-ELEC PUMP EQP WTP								ADJUST AD/DEPR EXP	8.0	
JE	290856	00259	7/31/2012	259100.6595	USD	1,022.00					00108349	COA LABRADOR DOC# 110264-WS		
				DEPREC-TOOL SHOP & MISC EQPT								ADJUST AD/DEPR EXP	9.0	
JE	290856	00259	7/31/2012	259.1985	USD		1,022.00-				00108349	COA LABRADOR DOC# 110264-WS		
				ACC DEPR-TOOL SHOP & MISC EQPT								ADJUST AD/DEPR EXP	10.0	
				Ledger Type Totals	UR	17,116.96	17,116.96-							

Batch Ty/Number	G	135159	Post Out of Balance	N	Multi-Currency Conversion	Y									
Batch Date		8/8/2012	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N									
Document Ty	Document Number	G/L Co	R Date	V	Co	Account Number	Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark
JE	290858	00259	7/31/2012		00259	259101.6345	SEWER-OTHER MAINT EXP	USD	517.27						COA LABRADOR DOC# 110264-WS MOVE CAP TO EXP-AF 13 1.0
JE	290858	00259	7/31/2012		00259	259.2160	ACC DEPR-TREAT/DISP EQP TRT PL	USD	88.61					00102018	COA LABRADOR DOC# 110264-WS MOVE CAP TO EXP-AF 13 2.0
JE	290858	00259	7/31/2012		00259	259.1400	TREAT/DISP EQUIP TRT PLT	USD		517.27-				00102018	COA LABRADOR DOC# 110264-WS MOVE CAP TO EXP-AF 13 3.0
JE	290858	00259	7/31/2012		00259	259101.6765	DEPREC-TREAT/DISP EQ TRT PLT	USD		88.61-				00102018	COA LABRADOR DOC# 110264-WS MOVE CAP TO EXP-AF 13 4.0
Ledger Type Totals								AA	605.88	605.88-					

Batch Ty/Number	G	135156	Post Out of Balance	N	Multi-Currency Conversion	Y									
Batch Date		8/8/2012	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N									
Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
JE	290855	00259	7/31/2012		00259	259.1835 ACC DEPR-ORGANIZATION	USD	3,085.03					00108364	COA LABRADOR DOC# 110264-WS TO WRITE DOWN ORG COSTS	1.0
JE	290855	00259	7/31/2012		00259	259100.6070 MISC REG MATTERS COMM EXP	USD	15,337.83					00108364	COA LABRADOR DOC# 110264-WS TO WRITE DOWN ORG COSTS	2.0
JE	290855	00259	7/31/2012		00259	259.1020 ORGANIZATION	USD		15,337.83-				00108364	COA LABRADOR DOC# 110264-WS TO WRITE DOWN ORG COSTS	3.0
JE	290855	00259	7/31/2012		00259	259100.6445 DEPREC-ORGANIZATION	USD		3,085.03-				00108364	COA LABRADOR DOC# 110264-WS TO WRITE DOWN ORG COSTS	4.0
JE	290855	00259	7/31/2012		00259	259100.6450 DEPREC-FRANCHISES	USD	.32					00108346	COA LABRADOR DOC# 110264-WS ADJUST AD/DEPR EXP	5.0
JE	290855	00259	7/31/2012		00259	259.1840 ACC DEPR-FRANCHISES	USD		.32-				00108346	COA LABRADOR DOC# 110264-WS ADJUST AD/DEPR EXP	6.0
JE	290855	00259	7/31/2012		00259	259100.6455 DEPREC-STRUCT & IMPRV SRC SUPP	USD	2.21					00108348	COA LABRADOR DOC# 110264-WS ADJUST AD/DEPR EXP	7.0
JE	290855	00259	7/31/2012		00259	259.1845 ACC DEPR-STRUCT&IMPRV SRC SPLY	USD		2.21-				00108348	COA LABRADOR DOC# 110264-WS ADJUST AD/DEPR EXP	8.0
JE	290855	00259	7/31/2012		00259	259.1850 ACC DEPR-STRUCT&IMPRV WTP	USD		7.25-				00108349	COA LABRADOR DOC# 110264-WS ADJUST AD/DEPR EXP	9.0
JE	290855	00259	7/31/2012		00259	259100.6460 DEPREC-STRUCT & IMPRV WTP	USD	7.25					00108349	COA LABRADOR DOC# 110264-WS ADJUST AD/DEPR EXP	10.0
JE	290855	00259	7/31/2012		00259	259100.6485 DEPREC-WELLS & SPRINGS	USD	4.63					00108350	COA LABRADOR DOC# 110264-WS ADJUST AD/DEPR EXP	11.0
JE	290855	00259	7/31/2012		00259	259.1875 ACC DEPR-WELLS & SPRINGS	USD		4.63-				00108350	COA LABRADOR DOC# 110264-WS ADJUST AD/DEPR EXP	12.0
JE	290855	00259	7/31/2012		00259	259.1125 TRANS & DISTR MAINS	USD	1,494.43					00091913	COA LABRADOR DOC# 110264-WS MOVE SUPPLY MAINS TO TRANS DIS	13.0
JE	290855	00259	7/31/2012		00259	259.1885 ACC DEPR-SUPPLY MAINS	USD	47.68					00095473	COA LABRADOR DOC# 110264-WS MOVE SUPPLY MAINS TO TRANS DIS	14.0
JE	290855	00259	7/31/2012		00259	259.1920 ACC DEPR-TRANS & DISTR MAINS	USD	12.29					00091913	COA LABRADOR DOC# 110264-WS MOVE SUPPLY MAINS TO TRANS DIS	15.0
JE	290855	00259	7/31/2012		00259	259.1090 SUPPLY MAINS	USD		1,494.43-				00095473	COA LABRADOR DOC# 110264-WS MOVE SUPPLY MAINS TO TRANS DIS	16.0
JE	290855	00259	7/31/2012		00259	259100.6495 DEPREC-SUPPLY MAINS	USD		47.68-				00095473	COA LABRADOR DOC# 110264-WS MOVE SUPPLY MAINS TO TRANS DIS	17.0
JE	290855	00259	7/31/2012		00259	259100.6530 DEPREC-TRANS & DISTR MAINS	USD		12.29-				00091913	COA LABRADOR DOC# 110264-WS MOVE SUPPLY MAINS TO TRANS DIS	18.0
JE	290855	00259	7/31/2012		00259	259100.6500	USD	4.74					00040877	COA LABRADOR DOC# 110264-WS	

Batch Ty/Number Batch Date	G Co	135156 8/8/2012	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark	
													ADJUST AD/DEPR EXP	19.0
JE	290855	00259	7/31/2012	00259	259.1890	USD		4.74-				00040877	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	20.0
JE	290855	00259	7/31/2012	00259	259.1105	USD	1,056.95					05000133	COA LABRADOR DOC# 110264-WS	
													CORRECT CP 2004274 AFUDC	21.0
JE	290855	00259	7/31/2012	00259	259100.6510	USD	1,787.61					05000133	COA LABRADOR DOC# 110264-WS	
													CORRECT CP 2004274 AFUDC	22.0
JE	290855	00259	7/31/2012	00259	259.1900	USD		1,787.61-				05000133	COA LABRADOR DOC# 110264-WS	
													CORRECT CP 2004274 AFUDC	23.0
JE	290855	00259	7/31/2012	00259	259100.7750	USD		1,056.95-					COA LABRADOR DOC# 110264-WS	
													CORRECT CP 2004274 AFUDC	24.0
JE	290855	00259	7/31/2012	00259	259.1905	USD	.01					01001259	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	25.0
JE	290855	00259	7/31/2012	00259	259100.6515	USD		.01-				01001259	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	26.0
JE	290855	00259	7/31/2012	00259	259100.6520	USD	59.74					00108352	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	27.0
JE	290855	00259	7/31/2012	00259	259.1910	USD		59.74-				00108352	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	28.0
JE	290855	00259	7/31/2012	00259	259.1915	USD	.84					00108353	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	29.0
JE	290855	00259	7/31/2012	00259	259100.6525	USD		.84-				00108353	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	30.0
JE	290855	00259	7/31/2012	00259	259.1925	USD		1.75-				00096115	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	31.0
JE	290855	00259	7/31/2012	00259	259100.6535	USD	1.75					00096115	COA LABRADOR DOC# 110264-WS	
													ADJUST AD/DEPR EXP	32.0
JE	290855	00259	7/31/2012	00259	259.1135	USD	1.00					00108356	COA LABRADOR DOC# 110264-WS	
													WRITE OFF VARIANCE	33.0
JE	290855	00259	7/31/2012	00259	259100.6540	USD	7.40					00108356	COA LABRADOR DOC# 110264-WS	
													WRITE OFF VARIANCE	34.0
JE	290855	00259	7/31/2012	00259	259.1930	USD		7.40-				00108356	COA LABRADOR DOC# 110264-WS	
													WRITE OFF VARIANCE	35.0
JE	290855	00259	7/31/2012	00259	259100.5825	USD		1.00-					COA LABRADOR DOC# 110264-WS	
													WRITE OFF VARIANCE	36.0
JE	290855	00259	7/31/2012	00259	259100.6545	USD	.06					00108357	COA LABRADOR DOC# 110264-WS	



Batch Ty/Number Batch Date	G	135156 8/8/2012	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N												
Document Ty Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark					
					DEPREC-METER INSTALLS								ADJUST AD/DEPR EXP					37.0
JE 290855	00259	7/31/2012		00259	259.1935	USD		.06-				00108357	COA LABRADOR DOC# 110264-WS					
					ACC DEPR-METER INSTALLS								ADJUST AD/DEPR EXP					38.0
JE 290855	00259	7/31/2012		00259	259100.6550	USD	7.06					00108358	COA LABRADOR DOC# 110264-WS					
					DEPREC-HYDRANTS								ADJUST AD/DEPR EXP					39.0
JE 290855	00259	7/31/2012		00259	259.1940	USD		7.06-				00108358	COA LABRADOR DOC# 110264-WS					
					ACC DEPR-HYDRANTS								ADJUST AD/DEPR EXP					40.0
JE 290855	00259	7/31/2012		00259	259100.6555	USD		1.38-				00097754	COA LABRADOR DOC# 110264-WS					
					DEPREC-BACKFLOW PREVENT DEVICE								ADJUST AD/DEPR EXP					41.0
JE 290855	00259	7/31/2012		00259	259.1945	USD	1.38					00097754	COA LABRADOR DOC# 110264-WS					
					ACC DEPR-BACKFLOW PREVENT DEVC								ADJUST AD/DEPR EXP					42.0
JE 290855	00259	7/31/2012		00259	259100.6585	USD	.09					00108359	COA LABRADOR DOC# 110264-WS					
					DEPREC-OFFICE FURN/EQPT								ADJUST AD/DEPR EXP					43.0
JE 290855	00259	7/31/2012		00259	259.1975	USD		.09-				00108359	COA LABRADOR DOC# 110264-WS					
					ACC DEPR-OFFICE FURN/EQPT								ADJUST AD/DEPR EXP					44.0
JE 290855	00259	7/31/2012		00259	259100.6595	USD	.11					00108361	COA LABRADOR DOC# 110264-WS					
					DEPREC-TOOL SHOP & MISC EQPT								ADJUST AD/DEPR EXP					45.0
JE 290855	00259	7/31/2012		00259	259.1985	USD		.11-				00108361	COA LABRADOR DOC# 110264-WS					
					ACC DEPR-TOOL SHOP & MISC EQPT								ADJUST AD/DEPR EXP					46.0
JE 290855	00259	7/31/2012		00259	259100.6600	USD	119.91					00108360	COA LABRADOR DOC# 110264-WS					
					DEPREC-LABORATORY EQUIPMENT								ADJUST AD/DEPR EXP					47.0
JE 290855	00259	7/31/2012		00259	259.1990	USD		119.91-				00108360	COA LABRADOR DOC# 110264-WS					
					ACC DEPR-LABORATORY EQUIPMENT								ADJUST AD/DEPR EXP					48.0
JE 290855	00259	7/31/2012		00259	259100.6610	USD	494.54					00108362	COA LABRADOR DOC# 110264-WS					
					DEPREC-COMMUNICATION EQPT								ADJUST AD/DEPR EXP					49.0
JE 290855	00259	7/31/2012		00259	259.2000	USD		494.54-				00108362	COA LABRADOR DOC# 110264-WS					
					ACC DEPR-COMMUNICATION EQPT								ADJUST AD/DEPR EXP					50.0
JE 290855	00259	7/31/2012		00259	259101.6645	USD	.85					00102008	COA LABRADOR DOC# 110264-WS					
					DEPREC-FRANCHISES INTANG PLT								ADJUST AD/DEPR EXP					51.0
JE 290855	00259	7/31/2012		00259	259.2040	USD		.85-				00102008	COA LABRADOR DOC# 110264-WS					
					ACC DEPR FRANCHISES INTANG PLT								ADJUST AD/DEPR EXP					52.0
JE 290855	00259	7/31/2012		00259	259.1295	USD	846.75					00040898	COA LABRADOR DOC# 110264-WS					
					STRUCT/IMPRV PUMP PLT LS								MOVE STRUC COLLECTION TO LIFT					53.0
JE 290855	00259	7/31/2012		00259	259.2050	USD	49.53					00040898	COA LABRADOR DOC# 110264-WS					
					ACC DEPR-STRUCT/IMPRV COLL PLT								MOVE STRUC COLLECTION TO LIFT					54.0
JE 290855	00259	7/31/2012		00259	259101.6660	USD	321.74					00040898	COA LABRADOR DOC# 110264-WS					

Batch Ty/Number Batch Date	G	135156 8/8/2012	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N								
Document Ty Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark	
					DEPREC-STRUCT/IMPRV PUMP								MOVE STRUC COLLECTION TO LIFT	55.0
JE 290855	00259	7/31/2012		00259	259.1290	USD		846.75-				00040886	COA LABRADOR DOC# 110264-WS	
					STRUCT/IMPRV COLL PLT								MOVE STRUC COLLECTION TO LIFT	56.0
JE 290855	00259	7/31/2012		00259	259.2055	USD		321.74-				00040886	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-STRUCT/IMPRV PUMP PLT								MOVE STRUC COLLECTION TO LIFT	57.0
JE 290855	00259	7/31/2012		00259	259101.6655	USD		49.53-				00040886	COA LABRADOR DOC# 110264-WS	
					DEPREC-STRUCT/IMPRV COLL PLT								MOVE STRUC COLLECTION TO LIFT	58.0
JE 290855	00259	7/31/2012		00259	259.1300	USD	568.02					00090403	COA LABRADOR DOC# 110264-WS	
					STRUCT/IMPRV TREAT PLT								MOVE POWER GEN TO STRUC IMP WW	59.0
JE 290855	00259	7/31/2012		00259	259.2090	USD	71.08					00040888	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-PWR GEN EQP TRT PLT								MOVE POWER GEN TO STRUC IMP WW	60.0
JE 290855	00259	7/31/2012		00259	259101.6665	USD	40,272.38					00090403	COA LABRADOR DOC# 110264-WS	
					DEPREC-STRUCT/IMPRV TREAT PLT								MOVE POWER GEN TO STRUC IMP WW	61.0
JE 290855	00259	7/31/2012		00259	259.1330	USD		568.02-				00040888	COA LABRADOR DOC# 110264-WS	
					POWER GEN EQUIP TREAT PLT								MOVE POWER GEN TO STRUC IMP WW	62.0
JE 290855	00259	7/31/2012		00259	259.2060	USD	86.07					00090403	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-STRUCT/IMPRV TREAT PL								MOVE POWER GEN TO STRUC IMP WW	63.0
JE 290855	00259	7/31/2012		00259	259101.6680	USD		40,358.45-				00090403	COA LABRADOR DOC# 110264-WS	
					DEPREC-STRUCT/IMPRV GEN PLT								MOVE POWER GEN TO STRUC IMP WW	64.0
JE 290855	00259	7/31/2012		00259	259101.6695	USD		71.08-				00040888	COA LABRADOR DOC# 110264-WS	
					DEPREC-POWER GEN EQUIP TREAT								MOVE POWER GEN TO STRUC IMP WW	65.0
JE 290855	00259	7/31/2012		00259	259101.6670	USD	26.69					01003094	COA LABRADOR DOC# 110264-WS	
					DEPREC-STRUCT/IMPRV RCLM WTP								ADJUST AD/DEPR EXP	66.0
JE 290855	00259	7/31/2012		00259	259.2065	USD		26.69-				01003094	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-STRUCT/IMPRV RCLM WTP								ADJUST AD/DEPR EXP	67.0
JE 290855	00259	7/31/2012		00259	259101.6675	USD	82.51					00096682	COA LABRADOR DOC# 110264-WS	
					DEPREC-STRUCT/IMPRV RCLM DIST								ADJUST AD/DEPR EXP	68.0
JE 290855	00259	7/31/2012		00259	259.2070	USD		82.51-				00096682	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-STRUCT/IMPRV RCLM DST								ADJUST AD/DEPR EXP	69.0
JE 290855	00259	7/31/2012		00259	259.1360	USD	13,448.54					00097666	COA LABRADOR DOC# 110264-WS	
					SERVICES TO CUSTOMERS								RCL COLLEC FORCE TO SERV TO CU	70.0
JE 290855	00259	7/31/2012		00259	259.2120	USD		37.78-				00097666	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-SERVICES TO CUSTOMERS								RCL COLLEC FORCE TO SERV TO CU	71.0
JE 290855	00259	7/31/2012		00259	259101.6710	USD		449.59-					COA LABRADOR DOC# 110264-WS	
					DEPREC-SEWER FORCE MAIN								RCL COLLEC FORCE TO SERV TO CU	72.0
JE 290855	00259	7/31/2012		00259	259.1345	USD		10,505.23-				00102012	COA LABRADOR DOC# 110264-WS	



Batch Ty/Number Batch Date	G	135156 8/8/2012	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N												
Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark				
						OTHER PLT TREATMENT								MOVE OTHER WW TRT TO PUMP EQUI	91.0			
JE	290855	00259	7/31/2012		00259	259.2140	USD		1,330.58-				00090248	COA LABRADOR DOC# 110264-WS				
						ACC DEPR-PUMP EQP PUMP PLT								MOVE OTHER PLANT TO PUMP EQUIP	92.0			
JE	290855	00259	7/31/2012		00259	259101.6800	USD		17.99-				00096958	COA LABRADOR DOC# 110264-WS				
						DEPREC-OTHER PLT PUMP								MOVE OTHER PLANT TO PUMP EQUIP	93.0			
JE	290855	00259	7/31/2012		00259	259101.6805	USD		797.06-				00097096	COA LABRADOR DOC# 110264-WS				
						DEPREC-OTHER PLT TREATMENT								MOVE OTHER WW TRT TO PUMP EQUI	94.0			
JE	290855	00259	7/31/2012		00259	259101.6760	USD	2,286.90					00102017	COA LABRADOR DOC# 110264-WS				
						DEPREC-TREAT/DISP EQUIP LAGOON								ADJUST AD/DEPR EXP	95.0			
JE	290855	00259	7/31/2012		00259	259.2155	USD		2,286.90-				00102017	COA LABRADOR DOC# 110264-WS				
						ACC DEPR-TREAT/DISP EQP LAGOON								ADJUST AD/DEPR EXP	96.0			
JE	290855	00259	7/31/2012		00259	259.1400	USD	153.85					05000094	COA LABRADOR DOC# 110264-WS				
						TREAT/DISP EQUIP TRT PLT								CORRECT CP 2007024 AFUDC	97.0			
JE	290855	00259	7/31/2012		00259	259101.6765	USD	15,851.48					05000094	COA LABRADOR DOC# 110264-WS				
						DEPREC-TREAT/DISP EQ TRT PLT								CORRECT CP 2007024 AFUDC	98.0			
JE	290855	00259	7/31/2012		00259	259.2160	USD		15,851.48-				05000094	COA LABRADOR DOC# 110264-WS				
						ACC DEPR-TREAT/DISP EQP TRT PL								CORRECT CP 2007024 AFUDC	99.0			
JE	290855	00259	7/31/2012		00259	259101.7750	USD		153.85-					COA LABRADOR DOC# 110264-WS				
						INTEREST DURING CONSTRUCTION								CORRECT CP 2007024 AFUDC	100.0			
JE	290855	00259	7/31/2012		00259	259101.6775	USD	94.94					00096820	COA LABRADOR DOC# 110264-WS				
						DEPREC-PLANT SEWERS TRTMT PLT								ADJUST AD/DEPR EXP	101.0			
JE	290855	00259	7/31/2012		00259	259.2170	USD		94.94-				00096820	COA LABRADOR DOC# 110264-WS				
						ACC DEPR-PLANT SEWERS TRT PLT								ADJUST AD/DEPR EXP	102.0			
JE	290855	00259	7/31/2012		00259	259.2180	USD		.02-				00102019	COA LABRADOR DOC# 110264-WS				
						ACC DEPR-OUTFALL LINES								ADJUST AD/DEPR EXP	103.0			
JE	290855	00259	7/31/2012		00259	259101.6785	USD	.02					00102019	COA LABRADOR DOC# 110264-WS				
						DEPREC-OUTFALL LINES								ADJUST AD/DEPR EXP	104.0			
JE	290855	00259	7/31/2012		00259	259.2220	USD	.02					00102020	COA LABRADOR DOC# 110264-WS				
						ACC DEPR-OFFICE FURN/EQPT								ADJUST AD/DEPR EXP	105.0			
JE	290855	00259	7/31/2012		00259	259101.6825	USD		.02-				00102020	COA LABRADOR DOC# 110264-WS				
						DEPREC-OFFICE FURN/EQPT								ADJUST AD/DEPR EXP	106.0			
JE	290855	00259	7/31/2012		00259	259101.6835	USD	.02					00102021	COA LABRADOR DOC# 110264-WS				
						DEPREC-TOOL SHOP & MISC EQPT								ADJUST AD/DEPR EXP	107.0			
JE	290855	00259	7/31/2012		00259	259.2230	USD		.02-				00102021	COA LABRADOR DOC# 110264-WS				
						ACC DEPR-TOOL SHOP & MISC EQPT								ADJUST AD/DEPR EXP	108.0			
JE	290855	00259	7/31/2012		00259	259101.6840	USD	2.55					00098138	COA LABRADOR DOC# 110264-WS				

Batch Ty/Number	G	135156	Post Out of Balance	N	Multi-Currency Conversion	Y							
Batch Date		8/8/2012	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N							
Document	G/L	R	Co	Account Number	Cur	Debit	Credit	Units	Sub- ledger	T	Asset Number	Explanation Remark	
Ty	Number	Co	Date	V	Description	Cod							
					DEPREC-LABORATORY EQPT							ADJUST AD/DEPR EXP	109.0
JE	290855	00259	7/31/2012	00259	259.2235	USD					00098138	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-LABORATORY EQPT							ADJUST AD/DEPR EXP	110.0
JE	290855	00259	7/31/2012	00259	259101.6845	USD	9.10				01004951	COA LABRADOR DOC# 110264-WS	
					DEPREC-POWER OPERATED EQUIP							ADJUST AD/DEPR EXP	111.0
JE	290855	00259	7/31/2012	00259	259.2240	USD					01004951	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-POWER OPERATED EQUIP							ADJUST AD/DEPR EXP	112.0
JE	290855	00259	7/31/2012	00259	259.1540	USD	305.28				00091023	COA LABRADOR DOC# 110264-WS	
					REUSE TRANSMISSION & DIST SYS							MOVE REUSE DIST RES TO TRSM DI	113.0
JE	290855	00259	7/31/2012	00259	259.2280	USD	33.81				00090868	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-REUSE DIST RESERVOIRS							MOVE REUSE DIST RES TO TRSM DI	114.0
JE	290855	00259	7/31/2012	00259	259101.6890	USD	30.53				00091023	COA LABRADOR DOC# 110264-WS	
					DEPREC-REUSE TRANSM / DIST SYS							MOVE REUSE DIST RES TO TRSM DI	115.0
JE	290855	00259	7/31/2012	00259	259.1535	USD					00090868	COA LABRADOR DOC# 110264-WS	
					REUSE DIST RESERVOIRS							MOVE REUSE DIST RES TO TRSM DI	116.0
JE	290855	00259	7/31/2012	00259	259.2285	USD					00091023	COA LABRADOR DOC# 110264-WS	
					ACC DEPR-REUSE TRANS/DIST SYS							MOVE REUSE DIST RES TO TRSM DI	117.0
JE	290855	00259	7/31/2012	00259	259101.6885	USD					00090868	COA LABRADOR DOC# 110264-WS	
					DEPREC-REUSE DIST RESERVOIRS							MOVE REUSE DIST RES TO TRSM DI	118.0
JE	290855	00259	7/31/2012	00259	259.3980	USD	.13				00108345	COA LABRADOR DOC# 110264-WS	
					ACC AMORT WATER-CIAC TAP							ADJUST AMORT/AMORT EXP	119.0
JE	290855	00259	7/31/2012	00259	259100.7165	USD					00108345	COA LABRADOR DOC# 110264-WS	
					AMORT-WATER-TAP							ADJUST AMORT/AMORT EXP	120.0
					Ledger Type Totals	AA	109,252.41					109,252.41-	

