



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

September 15, 2014

FEDEX

Check received with filing and forwarded
to Fiscal for deposit. Fiscal to forward
deposit information to Records.

Initials of person who forwarded check:

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 an increase in its Water and Wastewater Rates in
Pasco County, Florida by Labrador Utilities, Inc.
Our File No. 30057.216

Dear Ms. Stauffer:

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

- Sixteen (16) copies of the Application for Increase in Rates
orig + 15 - am
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
orig + 15 - am
- Two (2) copies of the Billing Analysis (Volume II)
orig + 1 - am
- Two (2) copies of the Additional Engineering Information (Volume III)
orig + 1 - am
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code
(attached to the Application)
orig + 15 - am
- Two (2) detailed maps (one each included in Volume III)
orig + 1 - am

RECEIVED-FPSC
14 SEP 16 PM 3:15
COMMISSION
CLERK


• The original and three (3) copies of the proposed Interim Rate Tariff Sheets and proposed Final
Rate Tariff Sheets (Exhibit "B" and "C" to the Application).

- COM 3
- AFD 1
- APA 2
- ECO 1
- ENG 1
- GCL 2
- IDM
- TEL
- CLK

- Sixteen (16) copies of the Reconciliation of Accounts (**Exhibit "D" to the Application**).
- Our firm's check in the amount of \$4,000.00 representing the appropriate filing fee.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosures

cc: John Hoy (via email-w/o enclosures)
John Stover (via email-w/o enclosures)
Patrick Flynn (via email-w/o enclosures)
John Williams (via email-w/o enclosures)
Darrien Pitts (via email-w/o enclosures)
Frank Seidman (via email-w/o enclosures)
Deborah Swain (via email-w/o enclosures)
Andrew Maurey (via email-w/o enclosures)

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

Docket No. 140135-WS

APPLICATION FOR INCREASE IN RATES

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

Preliminary Matters

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

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

Labrador Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062

(ii) The address of the Florida office is:

Labrador Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(iii) The names and address of the persons authorized to receive notices

and communications in respect to this application are:

Martin S. Friedman, Esquire
Bridget M. Friedman, Esquire
Friedman, Friedman & Long, P.A.
766 N. Sun Drive, Suite 4030
Lake Mary, FL 32746
Telephone: (407) 830-6331/Fax: (407) 878-2178
Email: mfriedman@ffllegal.com
bfriedman@ffllegal.com

(b) The Utility is a Florida corporation incorporated in Florida on May 2, 2002.

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

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

(c) The Company's last rate proceeding was in Docket No. 110264-WS, utilizing a test year ending December 31, 2010, which resulted in the issuance of Order No. PSC-12-0206-PAA-WS dated April 12, 2012. This Order was final pursuant to Order No. PSC-12-0240-CO-WS issued May 15, 2012.

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

Labrador Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

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

The Utility has demonstrated through the supporting schedules within the attached **Volume I** that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of **Volume I** are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

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

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

(2) The appropriate filing fee of \$9,000.00 (over 4,000 ERCs of water and wastewater each) is filed herewith.

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

Additional Information

I.

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

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for year ending December 31, 2013 are attached hereto on CD. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**

III.

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

IV.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as **Volume III**. Included in **Volume III** is the documentation for the following three pro-form capital projects;

- A. WWTP Odor Control
- B. WWTP Rotary Drum Replacement
- C. WTP Ground Storage Tank Replacement

V.

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

VI.

The original and two (2) copies of the Revised Tariff Sheets reflecting the proposed interim water and wastewater rates and final water and wastewater rates are attached hereto as **Exhibit "B"** and **Exhibit "C"**, respectively.

VII.

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

VII.

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

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

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure set forth in Section 367.081(8), F.S.
2. Grant interim water and wastewater rates and final water and wastewater rates as requested herein and contained in the Tariffs included in **Exhibit "B"** and **Exhibit "C"**.
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 15th day of
September, 2014, by:

FRIEDMAN, FRIEDMAN & LONG, P.A.
766 N. Sun Drive, Suite 4030
Lake Mary, FL 32746
Telephone: (407) 830-6331
Fax: (407) 878-2178
mfriedman@ffllegal.com
bfriedman@ffllegal.com



MARTIN S. FRIEDMAN
BRIDGET M. FRIEDMAN
For the Firm

NOTE:

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

AFFIDAVIT OF JOHN HOY

STATE OF FLORIDA

COUNTY OF SEMINOLE


BEFORE ME, personally appeared JOHN HOY, who is the President of Labrador Utilities, Inc., and who states that Labrador Utilities, Inc. will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.



JOHN HOY

Sworn to and subscribed before me this 7th day of August, 2014, by JOHN HOY, President of Labrador Utilities, Inc. who is personally known to me or has produced _____

FLORIDA



NOTARY PUBLIC - STATE OF
Printed Name: Karen L. Sasic
My Commission Expires: 4/1/2017



EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Labrador Utilities, Inc.

EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Labrador Utilities, Inc.

DOCUMENT NUMBER-DATE

07847 AUG 28 88

FPSC-COMMISSION CLERK

AGREEMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Water Service Corporation

BY Steven Lubertozzi
Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

J. P. H.

Labrador Utilities, Inc.

BY Steven Lubertozzi
Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

J. P. H.

AFFILIATE AGREEMENT
APPENDIX A

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

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

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

JDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trl
1040		Land & Land Rights Trans Dis
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trmnt Plt
1275		Land & Land Rights Reclaim Wip
1280		Land & Land Rights Rel Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line

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/Equpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Equpt
6850	Deprec-Communication Eqpt
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/CT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

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

JDE Object Number	Subsidiary Number	Account Description
	1030	Land & Land Rights Pump
	1775	Wip-Cap Time Chng Filter Media
	1775	00405 Wip-Cap Time Tv Sewer Main
	1775	00406 Wip-Cap Time Sludge & Hauling
	1775	00407 Wip-Cap Time W/S Plk 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/Equpt
	1985	Acc Depr-Tool Shop & Misc Eqpt
	2000	Acc Depr-Communication Eqpt
	2215	Acc Depr-Office Structure
	2220	Acc Depr-Office Furn/Equpt
	2230	Acc Depr-Tool Shop & Misc Eqpt
	2245	Acc Depr-Communication Eqpt
	2315	Acc Depr-Desktop Computer Wtr
	2320	Acc Depr-Mainframe Comp Wtr
	2325	Acc Depr-Mini Comp Wtr
	2330	Comp Sys Amortization Wtr
	2335	Micro Sys Amortization Wtr
	2345	Acc Depr-Desktop Computer Swr
	2350	Acc Depr-Mainframe Comp Swr
	2355	Acc Depr-Mini Comp Swr
	2360	Comp Sys Amortization Swr
	2365	Micro Sys Amortization Swr
	2950	Def Chgs-Landscaping
	2955	Def Chgs-Customer Complaints
	2960	Def Chgs-Tank Maint&Rep Wtr
	2965	Def Chgs-Relocation Expenses
	2970	Def Chgs-Attorney Fee
	2975	Def Chgs-Hurricane/Storms Cost
	2980	Def Chgs-Emp Fees
	2985	Def Chgs-Other
	3000	Def Chgs-Other Wtr & Swr
	3005	Def Chgs-Voc Testing
	3020	Def Chgs-Sludge Hauling
	3025	Def Chgs-Pr Wash/Jet Swr Mains
	3030	Def Chgs-Tv Sewer Mains
	3040	Def Chgs-Tank Maint&Rep Swr
	3080	Amort - Landscaping
	3090	Amort - Customer Complaints

**AFFILIATE AGREEMENT
APPENDIX A**

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

JDE Object Number Account Description

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

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Jei Swr Mains
3185		Amort - Ty 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 - Aml
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 - Aml
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT
APPENDIX B**

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

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trtmnt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation

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

1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping

2955	Def Chgs-Customer Complaints
2960	Def Chgs-Tank Maint&Rep Wtr
2965	Def Chgs-Relocation Expenses
2970	Def Chgs-Attorney Fee
2975	Def Chgs-Hurricane/Storms Cost
2980	Def Chgs-Emp Fees
2985	Def Chgs-Other
3000	Def Chgs-Other Wtr & Swr
3005	Def Chgs-Voc Testing
3020	Def Chgs-Sludge Hauling
3025	Def Chgs-Pr Wash/Jet Swr Mains
3030	Def Chgs-Tv Sewer Mains
3040	Def Chgs-Tank Maint&Rep Swr
3080	Amort - Landscaping
3090	Amort - Customer Complaints
3110	Amort - Tank Maint&Rep Wtr
3120	Amort - Relocation Exp
3125	Amort - Attorney Fee
3130	Amort - Hurricane/Storms
3135	Amort - Employee Fees
3140	Amort - Other
3155	Amort - Other Wtr & Swr
3160	Amort - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
3185	Amort - Tv Sewer Mains
3195	Amort - Tank Maint&Rep Swr
4367	Accum Def Income Tax-Fed
4369	Def Fed Tax - Ciac Pre 1987
4371	Def Fed Tax - Tap Fee Post 2000
4373	Def Fed Tax - Idc
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

EXHIBIT "B"

Proposed Interim Rate Sheets

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers and non-residential customers.

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

BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 12.18
3/4"	\$ 18.27
1"	\$ 30.45
1 1/2"	\$ 60.90
2"	\$ 97.44
3"	\$ 182.70
4"	\$ 304.50
6"	\$ 609.00
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 9.71

MINIMUM CHARGE- Base Facility Charge per month

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

EFFECTIVE DATE: November __, 2014

TYPE OF FILING: Interim Rates

John Hoy
ISSUING OFFICER

President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

RATES -

<u>Meter Size</u> 5/8" x 3/4"	<u>Base Facility Charge</u> \$ 12.18
<u>Gallage Charge</u> (Per 1,000 gallons)	\$ 9.71

- MINIMUM CHARGE- Base Facility Charge per month.
- TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, in accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.
- EFFECTIVE DATE: November __, 2014
- TYPE OF FILING: Interim Rates

John Hoy
ISSUING OFFICER

President
TITLE

IRRIGATION

RATE SCHEDULE

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For irrigation service provided.

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

BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
2"	\$ 97.42
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 9.71

MINIMUM CHARGE- Base Facility Charge per month

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

EFFECTIVE DATE: November __, 2014

TYPE OF FILING: Interim Rates

John Hoy
ISSUING OFFICER

President
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers and non-residential customers for which no other schedule applies.

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

BILLING PERIOD - Monthly

<u>RATES</u> -	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4"	\$ 28.74
	3/4"	\$ 43.11
	1"	\$ 71.85
	1 1/2"	\$143.70
	2"	\$229.92
	3"	\$431.10
	4"	\$718.50
	6"	\$1,437.00
	8"	\$2,299.20
	<u>Gallage Charge</u> (per 1,000 gallons)	\$ 15.38

MINIMUM CHARGE - Base Facility Charge per month

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

EFFECTIVE DATE: November __, 2014

TYPE OF FILING: Interim Rates

John Hoy
ISSUING OFFICER

President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 28.74
<u>Gallage Charge</u> (Per 1,000 gallons)	\$ 12.82

- MINIMUM CHARGE - Base Facility Charge per month
- TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, in accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.
- EFFECTIVE DATE: November __, 2014
- TYPE OF FILING: Interim Rates

John Hoy
ISSUING OFFICER

President
TITLE

EXHIBIT "C"

Proposed Final Rate Sheets

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers and non-residential customers.

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

BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 14.24
3/4"	\$ 21.36
1"	\$ 35.60
1 1/2"	\$ 71.20
2"	\$ 113.92
3"	\$ 213.60
4"	\$ 356.00
6"	\$ 712.00
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 11.39

MINIMUM CHARGE- Base Facility Charge per month

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

EFFECTIVE DATE: _____, 2015

TYPE OF FILING: Final Rates

John Hoy
ISSUING OFFICER

President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered residential units.

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

BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u> 5/8" x 3/4"	<u>Base Facility Charge</u> \$ 14.24
<u>Gallage Charge</u> (Per 1,000 gallons)	\$ 11.39

MINIMUM CHARGE- Base Facility Charge per month.

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

EFFECTIVE DATE: _____, 2014

TYPE OF FILING: Final Rates

John Hoy
ISSUING OFFICER

President
TITLE

IRRIGATION

RATE SCHEDULE

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For irrigation service provided.

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

BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
2"	\$ 113.92
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 11.39

MINIMUM CHARGE- Base Facility Charge per month

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

EFFECTIVE DATE: _____, 2014

TYPE OF FILING: Final Rates

John Hoy
ISSUING OFFICER

President
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers and non-residential customers for which no other schedule applies.

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

BILLING PERIOD - Monthly

<u>RATES</u> -	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4"	\$ 38.33
	3/4"	\$ 57.50
	1"	\$ 95.83
	1 1/2"	\$191.65
	2"	\$306.64
	3"	\$574.95
	4"	\$958.25
	6"	\$1,916.50
	8"	\$3,066.40
	<u>Gallage Charge</u> (per 1,000 gallons)	\$ 20.51

MINIMUM CHARGE - Base Facility Charge per month

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

EFFECTIVE DATE: _____, 2014

TYPE OF FILING: Final Rates

John Hoy
ISSUING OFFICER

President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered residential units.

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

BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 38.33
<u>Gallage Charge</u> (Per 1,000 gallons)	\$ 17.09

MINIMUM CHARGE - Base Facility Charge per month

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

EFFECTIVE DATE: _____, 2014

TYPE OF FILING: Final Rates

John Hoy
ISSUING OFFICER

President
TITLE

EXHIBIT "D"
Reconciliation

LABRADOR UTILITIES, CORP
DOCKET NO. 140135-W5
RECONCILIATION OF ANNUAL REPORT TO MFR
YEAR ENDING : December 31, 2013

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	
A-5: 301.1	Organization	(0) <u>(0)</u>	301	Organization	- <u>-</u>	W-4(a)	(0)
A-5: 302.1	Franchises	7,981 <u>7,981</u>	302	Franchises	7,981 <u>7,981</u>	W-4(a)	(0)
A-5: 303.2	Land & LandRights	-					
A-5: 303.3	Land & LandRights	-					
A-5: 303.4	Land & LandRights	-					
A-5: 303.5	Land & LandRights	537 <u>537</u>	303	Land&LandRights	537 <u>537</u>	W-4(a)	(0)
A-5: 304.2	Structures & Improvements	18,448					
A-5: 304.3	Structures & Improvements	2,881					
A-5: 304.4	Structures & Improvements	-					
A-5: 304.5	Structures & Improvements	38,242 <u>59,571</u>	304	Structures&Improvements	59,571 <u>59,571</u>	W-4(a)	0
A-5: 305.2	Collect. & Impound Reservoirs	- <u>-</u>	305	Collecting and Impounding Reservoirs	- <u>-</u>	W-4(a)	-
A-5: 306.2	Lake, River and Other Intakes	- <u>-</u>	306	Lake, River and Other Intakes	- <u>-</u>	W-4(a)	-
A-5: 307.2	Wells & Springs	57,338 <u>57,338</u>	307	Wells and Springs	57,338 <u>57,338</u>	W-4(a)	(0)
A-5: 308.2	Infiltration Galleries & Tunnels	- <u>-</u>	308	Infiltration Galleries and Tunnels	- <u>-</u>	W-4(a)	-
A-5: 309.2	Supply Mains	- <u>-</u>	309	Supply Mains	- <u>-</u>	W-4(a)	-
A-5: 310.2	Power Generation Equipment	203 <u>203</u>	310	Power Generated Equipment	203 <u>203</u>	W-4(a)	0
A-5: 311.2	Pumping Equipment	-					
A-5: 311.3	Pumping Equipment	169,712					
A-5: 311.4	Pumping Equipment	169,364 <u>339,076</u>	311	Pumping Equipment	339,076 <u>339,076</u>	W-4(a)	0
A-5: 320.3	Water Treatment Equipment	24,645 <u>24,645</u>	320	Water Treatment Equipment	24,645 <u>24,645</u>	W-4(a)	0
A-5: 330.4	Distr. Reservoirs & Standpipes	42,543 <u>42,543</u>	330	Distribution Reservoirs and Standpipes	42,543 <u>42,543</u>	W-4(a)	0
A-5: 331.4	Transm. & Distribution Mains	262,738 <u>262,738</u>	331	Transmission and Distribution Mains	262,738 <u>262,738</u>	W-4(a)	0
A-5: 333.4	Services	37,876 <u>37,876</u>	333	Services	37,876 <u>37,876</u>	W-4(a)	0
A-5: 334.4	Meters & Meter Installations	36,077 <u>36,077</u>	334	Meters and Meter Installations	36,077 <u>36,077</u>	W-4(a)	0
A-5: 335.4	Hydrants	8,035 <u>8,035</u>	335	Hydrants	8,035 <u>8,035</u>	W-4(a)	0
A-5: 336.4	Backflow Prevention Devices	248	336	Backflow Prevention Devices	248	W-4(a)	

AR to MFR

LABRADOR UTILITIES, CORP
DOCKET NO. 140135-WS
RECONCILIATION OF ANNUAL REPORT TO MFR
YEAR ENDING : December 31, 2013

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	
		<u>248</u>			<u>248</u>		0
A-5: 339.1	Other Plant & Misc. Equipment	-					
A-5: 339.2	Other Plant & Misc. Equipment	-					
A-5: 339.3	Other Plant & Misc. Equipment	-					
A-5: 339.4	Other Plant & Misc. Equipment	-	339	Other Plant Miscellaneous Equipment	-	W-4(a)	
		<u>-</u>			<u>-</u>		
A-5: 340.5	Office Furniture & Equipment	98,257	340	Office Furniture and Equipment	98,258	W-4(a)	(1)
		<u>98,257</u>			<u>98,258</u>		
A-5: 341.5	Transportation Equipment	36,806	341	Transportation Equipment	36,806	W-4(a)	(0)
		<u>36,806</u>			<u>36,806</u>		
A-5: 342.5	Stores Equipment	-	342	Stores Equipment	-	W-4(a)	
		<u>-</u>			<u>-</u>		
A-5: 343.5	Tools, Shop & Garage Equipment	39,571	343	Tools, Shop and Garage Equipment	39,571	W-4(a)	0
		<u>39,571</u>			<u>39,571</u>		
A-5: 344.5	Laboratory Equipment	443	344	Laboratory Equipment	443	W-4(a)	0
		<u>443</u>			<u>443</u>		
A-5: 345.5	Power Operated Equipment	-	345	Power Operated Equipment	-	W-4(a)	
		<u>-</u>			<u>-</u>		
A-5: 346.5	Communication Equipment	3,083	346	Communication Equipment	3,083	W-4(a)	0
		<u>3,083</u>			<u>3,083</u>		
A-5: 347.5	Miscellaneous Equipment	-	347	Miscellaneous Equipment	-	W-4(a)	
		<u>-</u>			<u>-</u>		
A-5: 348.5	Other Plant - Allocations	-	348	Other Tangible Plant	-	W-4(a)	
		<u>-</u>			<u>-</u>		
	Total Water UPIS A-5	1,055,030		Total Water UPIS W-4(a)	1,055,029		1
A-6: 351.1	Organization	-	351	Organization	-	S-4(a)	
		<u>-</u>			<u>-</u>		
A-6: 352.1	Franchises	7,933	352	Franchises	7,933	S-4(a)	
		<u>7,933</u>			<u>7,933</u>		
A-6: 353.2	Land and Land Rights	-					
A-6: 353.3	Land and Land Rights	-					
A-6: 353.4	Land and Land Rights	-					
A-6: 353.5	Land and Land Rights	-					
A-6: 353.7	Land and Land Rights	-	353	Land and Land Rights	-	S-4(a)	
		<u>-</u>			<u>-</u>		

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	
A-6: 354.2	Structures and Improvements	-					
A-6: 354.3	Structures and Improvements	20,020					
A-6: 354.4	Structures and Improvements	823,051					
A-6: 354.5	Structures and Improvements	1,378					
A-6: 354.6	Structures and Improvements	6,308					
A-6: 354.7	Structures and Improvements	-					
		<u>850,757</u>	354	Structures and Improvements	<u>850,757</u>	S-4(a)	(0)
A-6: 390.7	Office Furniture & Equipment	<u>82,469</u>	390	Office Furniture and Equipment	<u>82,469</u>	S-4(a)	(0)
		<u>82,469</u>			<u>82,469</u>		
A-6: 393.7	Tools, Shop & Garage Equipment	<u>1,988</u>	393	Tools, Shop and Garage Equipment	<u>1,988</u>	S-4(a)	0
		<u>1,988</u>			<u>1,988</u>		
A-6: 396.7	Communication Equipment	<u>-</u>	396	Communication Equipment	<u>-</u>	S-4(a)	-
		<u>-</u>			<u>-</u>		
A-6: 398.7	Other Plant - Allocations	<u>-</u>	398	Other Tangible Plant	<u>-</u>	S-4(a)	-
		<u>-</u>			<u>-</u>		
A-6: 355.2	Power Generation Equipment	-					
A-6: 355.4	Power Generation Equipment	<u>-</u>	355	Power Generation Equipment	<u>-</u>	S-4(a)	-
		<u>-</u>			<u>-</u>		
A-6: 360.2	Collection Sewers - Force	<u>43,438</u>	360	Collection Sewers - Force	<u>43,438</u>	S-4(a)	0
		<u>43,438</u>			<u>43,438</u>		
A-6: 363.2	Services to Customers	<u>14,206</u>	363	Services to Customers	<u>14,206</u>	S-4(a)	0
		<u>14,206</u>			<u>14,206</u>		
A-6: 361.2	Collection Sewers - Gravity	378,676	361	Collection Sewers - Gravity	378,676	S-4(a)	
A-6: 361.2	Manholes	-	361	Manholes	-	S-4(a)	0
		<u>378,676</u>			<u>378,676</u>		
A-6: 364.2	Flow Measuring Devices	<u>4,907</u>	364	Flow Measuring Devices	<u>4,907</u>	S-4(a)	(0)
		<u>4,907</u>			<u>4,907</u>		
A-6: 366.6	Reuse Services	<u>-</u>	366	Reuse Services	<u>-</u>		-
		<u>-</u>			<u>-</u>		
A-6: 367.6	Reuse Mtr Installations	<u>-</u>	367	Reuse Mtr Installations	<u>-</u>		-
		<u>-</u>			<u>-</u>		
A-6: 371.3	Pumping Equipment	45,137					
A-6: 371.5	Pumping Equipment	-					
A-6: 371.6	Pumping Equipment	<u>-</u>	371	Pumping Equipment	<u>45,137</u>	S-4(a)	(0)
		<u>45,137</u>			<u>45,137</u>		
A-6: 375.6	Reuse Transmission and Distribution System	12,441	375	Reuse Transmission and Distribution System	12,441	S-4(a)	
A-6: 374.5	Reuse Distribution Reservoirs	-	374	Reuse Distribution Reservoirs	-	S-4(a)	0
		<u>12,441</u>			<u>12,441</u>		
A-6: 380.4	Treatment and Disposal Equipment	603,478					
A-6: 380.5	Treatment and Disposal Equipment	<u>603,478</u>	380	Treatment and Disposal Equipment	<u>603,478</u>	S-4(a)	0
		<u>603,478</u>			<u>603,478</u>		

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A-6 381.4	Plant Sewers	16,419	381	Plant Sewers	16,419	S-4(a)
A-6 381.5	Plant Sewers	-			16,419	0
		<u>16,419</u>				
A-6 382.4	Outfall Sewer Lines	5,778	382	Outfall Sewer Lines	5,778	S-4(a)
		5,778			5,778	(0)
		<u>5,778</u>				
A-6 391.7	Transportation Equipment - Allocations	36,178	391	Transportation Equipment	36,178	S-4(a)
		36,178			36,178	-
		<u>36,178</u>				
A-6 394.7	Laboratory Equipment	552	394	Laboratory Equipment	552	S-4(a)
A-6 344.5	Laboratory Equipment	-			552	0
		<u>552</u>				
A-6 395.7	Power Operated Equipment	1,819	395	Power Operated Equipment	1,819	S-4(a)
A-6 345.5	Power Operated Equipment	-			1,819	(0)
		<u>1,819</u>				
A-6 397.7	Miscellaneous Equipment	-	397	Miscellaneous Equipment	-	S-4(a)
A-6 347.5	Miscellaneous Equipment	-			-	-
		<u>-</u>				
A-6 389.1	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	-	S-4(a)
A-6 389.2	Other Plant Miscellaneous Equipment	-			-	
A-6 389.3	Other Plant Miscellaneous Equipment	-			-	
A-6 389.4	Other Plant Miscellaneous Equipment	-			-	
A-6 389.5	Other Plant Miscellaneous Equipment	-			-	
A-6 389.6	Other Plant Miscellaneous Equipment	-			-	
		<u>-</u>			-	
	Total Wastewater UPIS A-6	2,106,177		Total Wastewater UPIS S-4(a)	2,106,176	1
A-9 301.1	A/D Organization	(1,122)	301	A/D Organization	(1,122)	0
		(1,122)			(1,122)	
		<u>(1,122)</u>				
A-9 302.1	A/D Franchises	2,800	302	A/D Franchises	2,800	0
		2,800			2,800	
		<u>2,800</u>				
A-9 339.1	A/D Other Plant & Misc. Equipment	-	339	A/D Other Plant & Misc. Equipment	-	-
A-9 339.2	A/D Other Plant & Misc. Equipment	-			-	
A-9 339.3	A/D Other Plant & Misc. Equipment	-			-	
A-9 339.4	A/D Other Plant & Misc. Equipment	-			-	
		<u>-</u>				
A-9 304.2	A/D Structures & Improvements	5,713	304	A/D Structures & Improvements	22,227	(0)
A-9 304.3	A/D Structures & Improvements	538			22,227	
A-9 304.4	A/D Structures & Improvements	-			-	
A-9 304.5	A/D Structures & Improvements	15,975			-	
		<u>22,227</u>			-	
A-9 305.2	A/D Collect. & Impound. Reservoirs	-	305	A/D Collect. & Impound. Reservoirs	-	-
		-			-	
		<u>-</u>				
A-9 306.2	A/D Lake, River & Other Intakes	-	306	A/D Lake, River & Other Intakes	-	-
		-			-	
		<u>-</u>				
A-9 307.2	A/D Wells & Springs	36,483	307	A/D Wells & Springs	36,483	0
		36,483			36,483	
		<u>36,483</u>				

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A-9: 308.2	A/D Infiltration Galleries & Tunnels	<u>-</u>	308	A/D Infiltration Galleries & Tunnels	<u>-</u>	-
A-9: 309.2	A/D Supply Mains	<u>-</u>	309	A/D Supply Mains	<u>-</u>	-
A-9: 310.2	A/D Power Generation Equipment	<u>49</u>	310	A/D Power Generation Equipment	<u>49</u>	(0)
9		<u>49</u>				
A-9: 311.2	A/D Pumping Equipment	-				
A-9: 311.3	A/D Pumping Equipment	46,062				
A-9: 311.4	A/D Pumping Equipment	5,119	311	A/D Pumping Equipment	51,181	(0)
		<u>51,181</u>			<u>51,181</u>	
A-9: 320.3	A/D Water Treatment Equipment	<u>1,927</u>	320	A/D Water Treatment Equipment	<u>1,927</u>	(0)
A-9: 330.4	A/D Distr. Reservoirs & Standpipes	<u>20,206</u>	330	A/D Distr. Reservoirs & Standpipes	<u>20,206</u>	(0)
A-9: 331.4	A/D Transm. & Distribution Mains	<u>126,049</u>	331	A/D Transm. & Distribution Mains	<u>126,049</u>	(0)
A-9: 333.4	A/D Services	<u>(583)</u>	333	A/D Services	<u>(583)</u>	0
A-9: 334.4	A/D Meters & Meter Installations	<u>8,636</u>	334	A/D Meters & Meter Installations	<u>8,636</u>	0
A-9: 335.4	A/D Hydrants	<u>(273)</u>	335	A/D Hydrants	<u>(273)</u>	(0)
A-9: 336.4	A/D Backflow Prevention Devices	<u>(441)</u>	336	A/D Backflow Prevention Devices	<u>(441)</u>	(0)
A-9: 340.5	A/D Office Furniture & Equipment	75,867				
A-9: 340.5	A/D Office Furniture & Equipment - Allocations	<u>75,867</u>	340	A/D Office Furniture & Equipment - Allocations	<u>75,867</u>	0
A-9: 341.5	A/D Transportation Equipment	28,928				
A-9: 341.5	A/D Transportation Equipment	<u>28,928</u>	341	A/D Transportation Equipment	<u>28,928</u>	0
A-9: 342.5	A/D Stores Equipment	<u>-</u>	342	A/D Stores Equipment	<u>-</u>	-
A-9: 343.5	A/D Tools, Shop & Garage Equipment	31,727				
A-9: 343.5	A/D Tools, Shop & Garage Equipment	<u>31,727</u>	343	A/D Tools, Shop & Garage Equipment	<u>31,727</u>	0
A-9: 344.5	A/D Laboratory Equipment	236				
A-9: 344.5	A/D Laboratory Equipment	<u>236</u>	344	A/D Laboratory Equipment	<u>236</u>	(0)
A-9: 345.5	A/D Power Operated Equipment	-				
A-9: 345.5	A/D Power Operated Equipment	<u>-</u>	345	A/D Power Operated Equipment	<u>-</u>	-
A-9: 346.5	A/D Communication Equipment	1,784				
A-9: 346.5	A/D Communication Equipment	<u>1,784</u>	346	A/D Communication Equipment	<u>1,784</u>	(0)

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A-9 347.5	A/D Miscellaneous Equipment	-	347	A/D Miscellaneous Equipment	-	
A-9 347.5	A/D Miscellaneous Equipment	-			-	
		<u>-</u>			<u>-</u>	
A-9 348.5	A/D Other Plant - Allocations	-	348	A/D Other Plant - Allocations	-	
A-9 348.5	A/D Other Plant - Allocations	-			-	
		<u>-</u>			<u>-</u>	
	Total Water A/D A-9	405,681		Total Water UPIS W-6(b)	405,681	0
A-10: 380.4	Accumulated Depreciation Treatment and Disposal Equipment	238,904	380	Accumulated Depreciation Treatment and Disposal Equipment	238,904	S-6(b)
A-10: 380.5	Accumulated Depreciation Treatment and Disposal Equipment	-			-	(0)
		<u>238,904</u>			<u>238,904</u>	
A-10: 355.2	Accumulated Depreciation Power Generation Equipment	-	355	Accumulated Depreciation Power Generation Equipment	-	S-6(b)
A-10: 355.3	Accumulated Depreciation Power Generation Equipment	-			-	
A-10: 355.4	Accumulated Depreciation Power Generation Equipment	-			-	
A-10: 355.5	Accumulated Depreciation Power Generation Equipment	-			-	
A-10: 355.6	Accumulated Depreciation Power Generation Equipment	-			-	
		<u>-</u>			<u>-</u>	
A-10: 366.6	Accumulated Depreciation Reuse Services	-	366	Accumulated Depreciation Reuse Services	-	S-6(b)
A-10: 367.6	Accumulated Depreciation Reuse Meters and Meter Installations	-	367	Accumulated Depreciation Reuse Meters and Meter Installations	-	S-6(b)
		<u>-</u>			<u>-</u>	
A-10: 374.6	Accumulated Depreciation Reuse Distribution Reservoir	-	375	Accumulated Depreciation Reuse Transmission and Distribution Syst	(2,932)	S-6(b)
A-10: 375.6	Accumulated Depreciation Reuse Transmission and Distribution System	(2,932)			(2,932)	0
		<u>(2,932)</u>			<u>(2,932)</u>	
A-10: 351.1	Accumulated Depreciation Organization	-	301	Accumulated Depreciation Organization	-	S-6(b)
		<u>-</u>			<u>-</u>	
A-10: 352.1	Accumulated Depreciation Franchises	3,190	352	Accumulated Depreciation Franchises	3,190	S-6(b)
		<u>3,190</u>			<u>3,190</u>	0
A-10: 354.2	Accumulated Depreciation Structures and Improvements	50	354	A/D Structures & Improvements	398,206	S-6(b)
A-10: 354.3	Accumulated Depreciation Structures and Improvements	(10,633)			398,206	0
A-10: 354.4	Accumulated Depreciation Structures and Improvements	409,418				
A-10: 354.5	Accumulated Depreciation Structures and Improvements	237				
A-10: 354.6	Accumulated Depreciation Structures and Improvements	(865)				
A-10: 354.7	Accumulated Depreciation Structures and Improvements	-				
	A/D Structures & Improvements	<u>398,206</u>			<u>398,206</u>	
A-10: 363.2	Accumulated Depreciation Services to Customers	367	363	Accumulated Depreciation Services to Customers	367	S-6(b)
A-10: 360.2	Accumulated Depreciation Collection Sewers - Force	(25,548)	360	Accumulated Depreciation Collection Sewers - Force	(25,548)	S-6(b)
		<u>(25,181)</u>			<u>(25,181)</u>	0
A-10: 361.2	Accumulated Depreciation Collection Sewers - Gravity	194,250	361	Accumulated Depreciation Collection Sewers - Gravity	194,250	S-6(b)
		<u>194,250</u>			<u>194,250</u>	(0)
A-10: 371.3	Accumulated Depreciation Pumping Equipment	(2,212)	371	Accumulated Depreciation Pumping Equipment	(2,212)	S-6(b)
A-10: 371.5	Accumulated Depreciation Pumping Equipment	-			(2,212)	(0)
A-10: 371.6	Accumulated Depreciation Pumping Equipment	-			(2,212)	
		<u>(2,212)</u>			<u>(2,212)</u>	
A-10: 390.7	Accumulated Depreciation Office Furniture and Equipment	62,596	390	Accumulated Depreciation Office Furniture and Equipment	62,596	S-6(b)
A-10: 340.5	A/D Office Furniture & Equipment - Allocation	-			-	0
		<u>62,596</u>			<u>62,596</u>	

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A-10: 391.7	Accumulated Depreciation Transportation Equipment	28,435	391	A/D Transportation Equipment - Allocation	28,435	S-6(b)	(0)
A-10: 341.5	A/D Transportation Equipment - Allocation				28,435		
		<u>28,435</u>					
A-10: 393.7	Accumulated Depreciation Tools, Shop and Garage Equipment	679	393	A/D Tools, Shop & Garage Equipment	679	S-6(b)	0
A-10: 343.5	A/D Tools, Shop & Garage Equipment				679		
		<u>679</u>					
A-10: 394.7	Accumulated Depreciation Laboratory Equipment	137	394	Accumulated Depreciation Laboratory Equipment	137	S-6(b)	(0)
A-10: 344.5	Accumulated Depreciation Laboratory Equipment				137		
		<u>137</u>					
A-10: 395.7	Accumulated Depreciation Power Operated Equipment	140	395	Accumulated Depreciation Power Operated Equipment	140	S-6(b)	(0)
A-10: 345.5	A/D Power Operated Equipment				140		
		<u>140</u>					
A-10: 396.7	Accumulated Depreciation Communication Equipment	-	396	A/D Communication Equipment	-	S-6(b)	-
A-10: 346.5	A/D Communication Equipment				-		
		<u>-</u>					
A-10: 398.7	Accumulated Depreciation Other Tangible Plant	-	398	Accumulated Depreciation Other Tangible Plant	-	S-6(b)	-
					-		
		<u>-</u>					
A-10: 364.2	A/D Flow Measuring Devices	722	364	A/D Flow Measuring Devices	722		0
					722		
		<u>722</u>					
A-10: 397.7	Accumulated Depreciation Miscellaneous Equipment	-	397	A/D Miscellaneous Equipment	-	S-6(b)	-
A-10: 347.5	A/D Miscellaneous Equipment				-		
		<u>-</u>					
A-10: 381.4	Accumulated Depreciation Plant Sewers	(7,074)	381	Accumulated Depreciation Plant Sewers	(7,074)	S-6(b)	(0)
A-10: 381.5	Accumulated Depreciation Plant Sewers				(7,074)		
		<u>(7,074)</u>					
A-10: 382.4	Accumulated Depreciation Outfall Sewer Lines	(5,436)	382	Accumulated Depreciation Outfall Sewer Lines	(5,436)	S-6(b)	(0)
					(5,436)		
		<u>(5,436)</u>					
A-10: 389.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	389	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	S-6(b)	-
A-10: 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	-			-		
A-10: 389.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	-			-		
A-10: 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	-			-		
A-10: 389.5	Accumulated Depreciation Other Plant Miscellaneous Equipment	-			-		
A-10: 389.6	Accumulated Depreciation Other Plant Miscellaneous Equipment				-		
		<u>-</u>					
	Total Wastewater A/D A-10	884,424		Total Wastewater UPIS S-6(b)	884,424		(0)
B-7: 601	Salaries & Wages - Employees	51,184	601	0 Salaries & Wages - Employees	51,184	W-10(a)	(0)
					51,184		
		<u>51,184</u>					
B-7: 603	Salaries & Wages - Officers, Etc.	4,688	603	0 Salaries & Wages - Officers, Etc.	4,688	W-10(a)	0
					4,688		
		<u>4,688</u>					
B-7: 604	Employee Pensions & Benefits	13,389	604	0 Employee Pensions & Benefits	13,389	W-10(a)	0
					13,389		
		<u>13,389</u>					
B-7: 610	Purchased Water	-	610	0 Purchased Water	-	W-10(a)	-
					-		
		<u>-</u>					

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B-7-615	Purchased Power	<u>6,182</u> <u>6,182</u>	615	0 Purchased Power	<u>6,182</u> <u>6,182</u>	W-10(a) (0)
B-7-616	Fuel for Power Purchased	<u>-</u> <u>-</u>	616	0 Fuel for Power Purchased	<u>-</u> <u>-</u>	W-10(a) -
B-7-618	Chemicals	<u>1,302</u> <u>1,302</u>	618	0 Chemicals	<u>1,302</u> <u>1,302</u>	W-10(a) (0)
B-7-620	Materials & Supplies	<u>6,510</u> <u>6,510</u>	620	0 Materials & Supplies	<u>6,510</u> <u>6,510</u>	W-10(a) (0)
B-7-631	Contractual Services - Engr.	<u>3,833</u> <u>3,833</u>	631	0 Contractual Services - Engr.	<u>3,833</u> <u>3,833</u>	W-10(a) (0)
B-7-632	Contractual Services - Acct.	<u>1,305</u> <u>1,305</u>	632	0 Contractual Services - Acct.	<u>1,305</u> <u>1,305</u>	W-10(a) 0
B-7-633	Contractual Services - Legal	<u>29,388</u> <u>29,388</u>	633	0 Contractual Services - Legal	<u>29,388</u> <u>29,388</u>	W-10(a) (0)
B-7-634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	634	0 Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	W-10(a) -
B-7-635	Contractual Services - Testing	<u>-</u> <u>-</u>	635	0 Contractual Services - Testing	<u>-</u> <u>-</u>	W-10(a) -
B-7-636	Contractual Services - Other	<u>13,411</u> <u>13,411</u>	636	0 Contractual Services - Other	<u>13,411</u> <u>13,411</u>	W-10(a) 0
B-7-641	Rental of Building/Real Prop.	<u>23,382</u> <u>23,382</u>	641	0 Rental of Building/Real Prop.	<u>23,382</u> <u>23,382</u>	W-10(a) 0
B-7-642	Rental of Equipment	<u>1</u> <u>1</u>	642	0 Rental of Equipment	<u>1</u> <u>1</u>	W-10(a) (0)
B-7-650	Transportation Expenses	<u>4,597</u> <u>4,597</u>	650	0 Transportation Expenses	<u>4,597</u> <u>4,597</u>	W-10(a) 0
B-7-656	Insurance - Vehicle	<u>-</u> <u>-</u>	656	0 Insurance - Vehicle	<u>-</u> <u>-</u>	W-10(a) -
B-7-657	Insurance - General Liability	<u>-</u> <u>-</u>	657	0 Insurance - General Liability	<u>-</u> <u>-</u>	W-10(a) -
B-7-658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	658	0 Insurance - Workman's Comp.	<u>-</u> <u>-</u>	W-10(a) -
B-7-659	Insurance - Other	<u>6,824</u> <u>6,824</u>	659	0 Insurance - Other	<u>6,824</u> <u>6,824</u>	W-10(a) (0)
B-7-660	Advertising Expense	<u>15</u> <u>15</u>	660	0 Advertising Expense	<u>15</u> <u>15</u>	W-10(a) (0)
B-7-666	Reg. Comm. Exp. - Rate Case Amort.	<u>26,450</u> <u>26,450</u>	666	0 Reg. Comm. Exp. - Rate Case Amort.	<u>26,450</u> <u>26,450</u>	W-10(a) (0)
B-7-667	Reg. Comm. Exp. - Other	<u>1</u> <u>1</u>	667	0 Reg. Comm. Exp. - Other	<u>1</u> <u>1</u>	W-10(a) (0)

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B-7-670	Bad Debt Expense	<u>699</u> <u>699</u>	670	0 Bad Debt Expense	<u>699</u> <u>699</u>	W-10(a)	(0)
B-7-675	Miscellaneous Expenses	<u>9,115</u> <u>9,115</u>	675	0 Miscellaneous Expenses	<u>9,115</u> <u>9,115</u>	W-10(a)	(0)
	Total Water Utility Expenses B-7	202,275		Total Water Utility Expenses W-10(a)	202,276		
B-8-701	Salaries & Wages - Employees	<u>50,381</u> <u>50,381</u>	701	Salaries & Wages - Employees	<u>50,381</u> <u>50,381</u>	S-10(a)	0
B-8-703	Salaries & Wages - Officers, Etc.	<u>4,611</u> <u>4,611</u>	703	Salaries & Wages - Officers, Etc.	<u>4,611</u> <u>4,611</u>	S-10(a)	(0)
B-8-704	Employee Pensions & Benefits	<u>13,166</u> <u>13,166</u>	704	Employee Pensions & Benefits	<u>13,166</u> <u>13,166</u>	S-10(a)	(0)
B-8-710	Purchased Sewage Treatment	<u>-</u> <u>-</u>	710	Purchased Sewage Treatment	<u>-</u> <u>-</u>	S-10(a)	-
B-8-711	Sludge Removal Expense	<u>5,735</u> <u>5,735</u>	711	Sludge Removal Expense	<u>5,735</u> <u>5,735</u>	S-10(a)	0
B-8-715	Purchased Power	<u>35,988</u> <u>35,988</u>	715	Purchased Power	<u>35,988</u> <u>35,988</u>	S-10(a)	(0)
B-8-716	Fuel for Power Purchased	<u>-</u> <u>-</u>	716	Fuel for Power Purchased	<u>-</u> <u>-</u>	S-10(a)	-
B-8-718	Chemicals	<u>22,119</u> <u>22,119</u>	718	Chemicals	<u>22,119</u> <u>22,119</u>	S-10(a)	0
B-8-720	Materials & Supplies	<u>30,738</u> <u>30,738</u>	720	Materials & Supplies	<u>30,738</u> <u>30,738</u>	S-10(a)	(0)
B-8-731	Contractual Services - Engr.	<u>3,769</u> <u>3,769</u>	731	Contractual Services - Engr.	<u>3,769</u> <u>3,769</u>	S-10(a)	0
B-8-732	Contractual Services - Acct.	<u>1,283</u> <u>1,283</u>	732	Contractual Services - Acct.	<u>1,283</u> <u>1,283</u>	S-10(a)	0
B-8-733	Contractual Services - Legal	<u>28,901</u> <u>28,901</u>	733	Contractual Services - Legal	<u>28,901</u> <u>28,901</u>	S-10(a)	(0)
B-8-734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	S-10(a)	-
B-8-735	Contractual Services - Testing	<u>-</u> <u>-</u>	735	Contractual Services - Testing	<u>-</u> <u>-</u>	S-10(a)	-
B-8-736	Contractual Services - Other	<u>18,512</u> <u>18,512</u>	736	Contractual Services - Other	<u>18,512</u> <u>18,512</u>	S-10(a)	0
B-8-741	Rental of Building/Real Prop.	<u>30,528</u> <u>30,528</u>	741	Rental of Building/Real Prop	<u>30,528</u> <u>30,528</u>	S-10(a)	(0)
B-8-742	Rental of Equipment	<u>1</u> <u>1</u>	742	Rental of Equipment	<u>1</u> <u>1</u>	S-10(a)	(0)
B-8-750	Transportation Expenses	<u>4,520</u> <u>4,520</u>	750	Transportation Expenses	<u>4,520</u> <u>4,520</u>	S-10(a)	0

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B-8: 756	Insurance - Vehicle	-	756	Insurance - Vehicle	-	S-10(a)
B-8: 757	Insurance - General Liability	-	757	Insurance - General Liability	-	S-10(a)
B-8: 758	Insurance - Workman's Comp.	-	758	Insurance - Workman's Comp.	-	S-10(a)
B-8: 759	Insurance - Other	6,710	759	Insurance - Other	6,710	S-10(a)
B-8: 760	Advertising Expense	15	760	Advertising Expense	15	S-10(a)
B-8: 766	Reg. Comm. Exp. - Rate Case Amort.	10,433	766	Reg. Comm. Exp. - Rate Case Amort.	10,433	S-10(a)
B-8: 767	Reg. Comm. Exp. - Other	1	767	Reg. Comm. Exp. - Other	1	S-10(a)
B-8: 770	Bad Debt Expense	65	770	Bad Debt Expense	65	S-10(a)
B-8: 775	Miscellaneous Expenses	18,853	775	Miscellaneous Expenses	18,853	S-10(a)
Total Wastewater Utility Expenses B-8		286,328	Total Wastewater Utility Expenses S-10(a)		286,329	
WATER						
A-12	Plant Capacity Fees	-				
A-12	Line/Main Extension Fees	-				
A-12	Meters & Meter Installation Fees	-				
A-12	Contributed Property	-				
A-12	Other - Tap Fees	342				
WASTEWATER						
A-12	Plant Capacity Fees	-				
A-12	Line/Main Extension Fees	-				
A-12	Contributed Property	-				
A-12	Other - Tap Fees	-				
A-12	Total Water & Wastewater CIAC A-12	342	271	Contributions in Aid of Construction	342	F-2(b)
WATER						
A-14	Plant Capacity Fees	-				
A-14	Line/Main Extension Fees	-				
A-14	Meters & Meter Installation Fees	-				
A-14	Contributed Property	-				
A-14	Other - Tap Fees	69				

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WASTEWATER						
A-14	Plant Capacity Fees	-				
A-14	Line/Main Extension Fees	-				
A-14	Contributed Property	-				
A-14	Other - Tap Fees	-				
A-14	Total Water & Wastewater CIAC Amortization A-12	<u>69</u>	272	Amortization of Contributions in Aid of Construction	<u>68</u>	F-2(b) 1
A-18, Line 1	Utility Plant in Service	3,161,209	101-106	Utility Plant	3,167,522	F-1(a)
A-18, Line 2	CWIP	6,315				
A-18, Line 3	Other Utility Plant Adjustments	(252,503)	116	Other Utility Plant Adjustments	(252,503)	F-1(a)
A-18, Line 6	Less: Accumulated Depreciation	(1,290,105)	108-110	Less: Accumulated Depreciation	(1,290,105)	F-1(a)
A-18, Line 8	NET UTILITY PLANT	<u>1,624,916</u>		Total Net Utility Plant	<u>1,624,914</u>	F-1(a) 2
A-18, Line 10	Cash	-	131	Cash	-	F-1(a)
A-18, Line 11	Accounts Rec'b - trade	87,138				
A-18, Line 17	Allowance for Bad Debts	(301)				
		<u>86,837</u>	141-144	Accounts & Notes Receivable Less Provision for Uncollectable Accounts	<u>86,837</u>	F-1(a)
A-18, Line 13	Accts. Rec'b - Assoc. Cos.	(262,628)	145	Accounts Receivable from Associated Companies	(262,628)	F-1(a)
		<u>(262,628)</u>			<u>(262,628)</u>	

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A-18; Line 18	Materials & Supplies	<u>6,377</u>	151-153	Material and Supplies	<u>6,377</u>	F-1(a)
		<u>6,377</u>			<u>6,377</u>	
A-18; Line 19	Miscellaneous Current & Accrued Assets	<u>6,895</u>	132	Special Deposits	<u>6,895</u>	
		<u>6,895</u>	162	Prepayments	<u>6,895</u>	F-1(a)
A-18; Line 21	TOTAL CURRENT ASSETS	<u>(162,519)</u>		Total Current and Accrued Assets	<u>(162,519)</u>	
A-18; Line 25	Prelim. Survey & Investigation Charges	<u>-</u>	183	Preliminary Survey & Investigation Charges	<u>-</u>	F-1(b)
		<u>-</u>			<u>-</u>	
A-18; Line 26	Clearing Accounts	<u>-</u>				
A-18; Line 27	Deferred Rate Case Expense	<u>49,042</u>				
A-18; Line 28	Other Miscellaneous Deferred Debits	<u>10,884</u>	186	Misc. Deferred Debits	<u>59,926</u>	F-1(b)
		<u>59,926</u>			<u>59,926</u>	
			190	Accumulated Deferred Income Taxes		
				Total Deferred Debits	<u>59,926</u>	F-1(b)
A-18; Line 32	TOTAL ASSETS	<u>1,522,323</u>		TOTAL ASSETS AND OTHER DEBITS	<u>1,522,321</u>	F-1(b) 2
A-19; Line 1	Common Stock Issued	<u>1,000</u>	201	Common Stock Issued	<u>1,000</u>	F-2(a)
A-19; Line 3	Additional Paid in Capital	<u>1,379,754</u>	211	Additional Paid in Capital	<u>1,379,754</u>	F-2(a)
A-19; Line 4	Retained Earnings	<u>(385,385)</u>	214-215	Retained Earnings	<u>(385,385)</u>	F-2(a)
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>995,369</u>		TOTAL EQUITY CAPITAL	<u>995,369</u>	F-2(a)
A-19; Line 11	Advances from Associated Companies	<u>7,843</u>	223	Advances from Associated Companies	<u>7,843</u>	F-2(a)
		<u>7,843</u>			<u>7,843</u>	
A-19; Line 16	Accounts Payable	<u>7,435</u>	231	Accounts Payable	<u>7,435</u>	F-2(a)
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	<u>509,918</u>	233	Notes & Accounts Payable -Assoc Cos.	<u>509,918</u>	F-2(a)
A-19; Line 19	Customer Deposits	<u>2,326</u>	235	Customer Deposits	<u>2,326</u>	F-2(a)
A-19; Line 20	Accrued Taxes	<u>28,956</u>	236	Accrued Taxes	<u>28,956</u>	F-2(a)
A-19; Line 22	Accrued Interest	<u>194</u>	237	Accrued Interest	<u>194</u>	F-2(a)
A-19; Line 24	Misc. Current and Accrued Liabilities	<u>-</u>	241	Misc. Current and Accrued Liabilities	<u>-</u>	F-2(a)
	TOTAL CURRENT & ACCRUED LIABILITIES	<u>548,829</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>548,829</u>	F-2(a)
A-19; Line 35	Contribution in Aid of Construction	<u>342</u>	271	Contribution in Aid of Construction	<u>342</u>	F-2(b)
		<u>342</u>			<u>342</u>	
A-19; Line 36	Accum. Amortization of CIAC	<u>69</u>	272	Accum. Amortization of CIAC	<u>68</u>	F-2(b) (1)
		<u>69</u>			<u>68</u>	
A-19; Line 38	Accumulated Deferred Income Taxes	<u>(29,994)</u>	281-283	Accumulated Deferred Income Taxes	<u>(29,994)</u>	F-2(b)
					<u>(29,994)</u>	
A-18; Line 21	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>1,522,458</u>		Total Current and Accrued Assets	<u>1,522,457</u>	
B-1; Line 1; Col 2	Water Operating Revenues	<u>264,903</u>	400	OPERATING REVENUES	<u>264,903</u>	W-3
		<u>264,903</u>			<u>264,903</u>	0
B-1; Line 3; Col 2	Operation & Maintenance	<u>202,275</u>	401	Operation & Maintenance	<u>202,275</u>	W-3
		<u>202,275</u>			<u>202,275</u>	0
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>40,877</u>		Depreciation, net of CIAC Amort.	<u>40,876</u>	W-3
		<u>40,877</u>			<u>40,876</u>	1

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B-1; Line 9; Col 2	Taxes Other Than Income	<u>31,188</u>	408	Taxes Other Than Income	<u>31,188</u>	W-3 0
		<u>31,188</u>			<u>31,188</u>	
			409.1	Income Taxes	-	W-3
			410.1	Deferred Federal Income Taxes	(17,396)	W-3
B-1; Line 11; Col 2	Provision for Income Taxes	<u>(19,913)</u>	410.11	Deferred State Income Taxes	<u>(2,518)</u>	W-3
		<u>(19,913)</u>			<u>(19,914)</u>	1
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>406,290</u>	400	Wastewater Operating Revenues	<u>406,290</u>	S-3 0
		<u>406,290</u>			<u>406,290</u>	
B-2; Line 3; Col 2	Operation & Maintenance	<u>286,328</u>	401	Operation & Maintenance	<u>286,328</u>	S-3 0
		<u>286,328</u>			<u>286,328</u>	
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>69,563</u>	403	Depreciation, net of CIAC Amort.	<u>69,564</u>	S-3
		<u>69,563</u>			<u>69,564</u>	(1)
B-2; Line 9; Col 2	Taxes Other Than Income	<u>38,644</u>	408	Taxes Other Than Income	<u>38,644</u>	S-3 0
		<u>38,644</u>			<u>38,644</u>	
			409.1	Income Taxes	-	S-3
			410.1	Deferred Federal Income Taxes	(1)	S-3
B-2; Line 11; Col 2	Provision for Income Taxes	<u>3</u>	410.11	Deferred State Income Taxes	<u>4</u>	S-3
		<u>3</u>			<u>3</u>	-
			406	Amortization of Utility Plant Acquisition Adjustment	<u>(9,198)</u>	F-3(a)
					<u>(9,198)</u>	
C3	Other Interest Expense - Intercompany	56,976				
C3	Interest on Short-Term Debt	<u>126</u>	427	Interest Expense	<u>57,102</u>	F-3(c)
		<u>57,102</u>			<u>57,102</u>	0

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

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