



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

FILED NOV 17, 2014
DOCUMENT NO. 06357-14
FPSC - COMMISSION CLERK

November 17, 2014

VIA E-FILING

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

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

Dear Ms. Stauffer:

The following are Labrador Utilities, Inc.'s ("Company") responses to the Staff's October 10, 2014 deficiency letter:

1. The instructions for MFR Schedules B-7 and B-8 (Operation and Maintenance Expense Comparison), require the Utility to utilize the change in customer growth (positive or negative) to derive the Benchmark increase. On MFR Schedule B-7 (Page 29, Line 34, Column 5), the Utility reflects that the year-end water customers for 2013 is 764.1 (which ties to the Utility's 2013 Annual Report); however, MFR Schedule E-3 (Page 75, Water Line 12, Column 6) reflects year-end customers of 885. In addition, MFR Schedule B-8 (Page 31, Line 39, Column 5) reflects year-end wastewater customers for 2013 of 751.1 (which ties to the Utility's 2013 Annual Report); however, MFR Schedule E-3 (Page 75, Wastewater Line 12, Column 6) reflects year-end customers of 882. Please make the appropriate corrections and submit revised MFR schedules, as appropriate, so that the water and wastewater customer counts match.

Response: The B-7 & B-8 schedules and the schedule E-3 do not have the same year end numbers because they are measuring customers using two different metrics. Both the B-7 & B-8 schedules present the customer count in terms of ERCs, while the E-3 which is part of the billing analysis is showing the number of bills during each month that were sent to customers. The number of bills and number of ERCs for any given month would not match up exactly unless each customer receiving a bill had exactly 1 ERC. This is the same manner in which these schedules have been prepared for related parties.

2. The instructions for MFR Schedules B-7 and B-8 (Operation and Maintenance Expense Comparison), require the Utility to utilize the Consumer Price Index - All Urban Consumers Table (CPI - U) percentages published by the U.S. Department of Labor. The CPI-U amounts found on MFR Schedules B-7 and B-8 are incorrect. Please revise Schedules B-7

and B-8 to reflect 219.179 and 233.049 for December 2010 and December 2013, respectively.

Response: The Company does not believe this is a deficiency. The CPI-U used by the Company in Schedules B7 & B8 corresponds to the average CPI-U for the years 2010 and 2013 as published by the U.S. Department of Labor. Since the Operating and Maintenance Expenses were incurred during the entire year, the yearly average reflects more accurately the change in CPI as opposed to using only the month of December for each year. It should also be noted that the Company has used the yearly average in previous rate proceedings before the FPSC and the use of this average has not been previously identified as a deficiency by staff. However, in order to expedite the processing of this Application, revised Schedules B7 & B8 are attached.

3. MFR Schedule D- 2 (Page 65, Line 8, Column 4) reflects a reduction of \$3,261 to the total capital which would equate to a net debit balance of accumulated deferred income taxes (ADITs). Pursuant to Rule 25-30.436(4)(g), Florida Administrative Code (F.A.C.), the provisions of Rule 25-30.433, F.A.C., shall be followed in preparing the utility's application. Pursuant to Rule 25-30.433(3), any resulting net debit deferred taxes shall be included as a separate line item in the rate base calculation. If the \$3,261 amount is actually a net credit amount, please treat it as an addition to capital and revise MFR Schedule D-2 and other applicable schedules. If the \$3,261 amount is a net debit amount, please remove it from MFR Schedule D-2, include it in water and/or wastewater rate base schedules, and revise other applicable schedules.

Response: Attached are the Revised Schedules affected by this minor change.

4. Rule 25-30.440(2), F.A.C., requires a list of chemicals used for water and wastewater treatment. The list is to show the type, the dollar amount, quantity purchased, unit prices paid, and dosage rate utilized. The information on dosage rates was not provided; therefore, please provide the dosage rates utilized for the chemicals used.

Response: Attached is the schedule of chemical dosages.

5. Rule 25-30.440(4), F.A.C., requires all water and wastewater plant operations reports for the test year and the proceeding year. In our review of the Monthly Operating Reports we found, the second page for September 2012 was missing along with the second page for April 2013. We also found all of July 2013 was missing. For the Discharge Monitoring Reports, we found that January 2013 was missing three pages. We also found that all of April 2013 was missing. Please provide the missing pages for the Monthly Operating Reports and the Discharge Monitoring Reports.

Response: Copies of the missing pages are attached.

6. Rule 25-30.440(5), F.A.C., requires the most recent sanitary survey report for the water plants. The Utility provided a sanitary survey report dated 2011. Staff found some communications between Department of Environmental Protection (DEP) and the Utility concerning a sanitary survey report dated May 24, 2013. Since it does not appear the most recent sanitary survey report was provided, please provide the most recent sanitary survey report.

Response: Attached is the Sanitary Survey conducted by DEP

7. Rule 25-30.440(8), F.A.C., requires a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method. A copy of the certificate held by Mr. Robert Buono whose duties are listed as lead operator was provided. However, certificates were not provided for Mr. Stephen Fuller, lead operator, and Mr. Sean Reincke, operator. Also please provide an explanation about the salary allocation method.

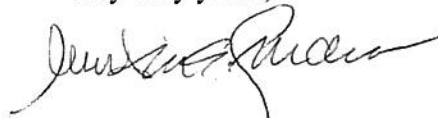
Response: Attached are the certificates for Mr. Fuller. Mr. Reincke is an operator trainee and has not yet obtained his certificates. Also attached is the allocation schedule based upon the time spent at each facility.

8. Rule 25-30.440(9), F.A.C., requires a list, by serial number and description, of all vehicles owned or leased by the utility. The list of vehicles that was provided did not include a description of the vehicle or its serial number. Please provide the description of the vehicles and serial numbers.

Response: Attached is a description of the vehicles and serial numbers.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosures

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

#1

#2

Company: Labrador Utilities, Inc.
 Docket No.: 140135-W5
 Test Year Ended: 12/31/2013

Schedule: B-7
 Page 1 of 2
 Preparer: Darrien Pitts

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/10	(3) Current TY 12/31/13	(4) TY Adj.'s per Schedule B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	\$ 43,006	\$ 51,184	\$ 913	\$ 52,097	\$ 9,091	21.14 %	In 2009, the parent company consolidated its customer service centers into three locations resulting in a reduction in some allocated costs. Offsetting that was a net increase in the manpower required to maintain and repair facilities as well as perform customer service activities for a significantly larger customer base. Positions currently filled and allocated to Labrador provide value and are required for Labrador to provide safe, reliable, and effective service to its customers.
2	603 Salaries & Wages - Officers, Etc.	3,615	4,688	-	4,688	1,073	29.68 %	
3	604 Employee Pensions & Benefits	12,269	13,389	(25)	13,364	1,096	8.93 %	
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	5,692	6,182	-	6,182	489	8.60 %	The power company modified its electrical service since the last TY, which impacted the number of kilowatt-hours purchased.
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	2,641	1,302	(445)	857	(1,785)	(67.56) %	Under Benchmark
8	620 Materials & Supplies	1,630	6,510	-	6,510	4,880	299.28 %	Please see Note 1 on page 2 of 2
9	631 Contractual Services - Engr.	6,017	3,833	-	3,833	(2,185)	(36.30) %	Under Benchmark
10	632 Contractual Services - Acct.	1,175	1,305	13	1,318	143	12.17 %	Increase reflects the variance that occurs from year to year. It is also a reflection in the change of contractors
11	633 Contractual Services - Legal	532	29,388	-	29,388	28,856	5,424.11 %	Legal services including LUF's defense of a lawsuit filed by FLEC
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	1,948	-	-	-	(1,948)	(100.00) %	Please see Note 1 on page 2 of 2
14	636 Contractual Services - Other	11,835	13,411	108	13,519	1,684	14.23 %	The increase in Contractual Services is due to a combination of work done in connection with work done for Labrador Eminent Domain Project and an increase in allocation from the Parent company
15	641 Rental of Building/Real Prop.	12,432	23,382	(10,515)	12,867	435	3.50 %	Under Benchmark
16	642 Rental of Equipment	1	1	-	1	0	1.39 %	Under Benchmark
17	650 Transportation Expenses	6,719	4,597	922	5,519	(1,200)	(17.86) %	Under Benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	-	-	-	-	-	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	
21	659 Insurance - Other	5,984	6,824	100	6,924	939	15.70 %	The increase is due to a rise in the business insurance costs from Liberty Mutual
22	660 Advertising Expense	9	15	6	21	12	135.98 %	De minimus amount
23	666 Reg. Comm. Exp. - Rate Case Amort.	n/a	n/a	n/a	n/a	n/a	n/a	
24	667 Reg. Comm. Exp. - Other	414	1	-	1	(413)	(99.79) %	Under Benchmark
25	670 Bad Debt Expense	331	699	1	700	368	111.16 %	The increase is non-significant. The percentage of bad debt is still well below the expectation of <1-1.5% of revenue
26	675 Miscellaneous Expenses	17,537	9,115	(254)	8,861	(8,676)	(49.47) %	Please see Note 1 on page 2 of 2
27								
28	TOTAL	\$ 133,789	\$ 175,826	\$ (9,176)	\$ 166,649	\$ 32,860	24.56 %	
29								
30	666 Reg. Comm. Exp. - Rate Case Amort.	23,341	\$ 26,450	\$ 11,961	\$ 38,411	n/a	n/a	
31								
32	Total	\$ 157,130	\$ 202,275	\$ 2,785	\$ 205,060			
33								
34	Total Customers (ERC's)	766.5			764.1	(2)	(0.31) %	
35								
36	Consumer Price Index - U	219.179			233.049	13.87	6.33 %	
37								
38	Benchmark Index: Increase in Customer ERC's					99.69%		
39	Increase in CPI					106.33%		
40								
41						6.00%		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Test Year Ended: 12/31/2013
 Docket No.: 140135-W5

Schedule: B-7
 Page 2 of 2
 Preparer: Darrien Pitts

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/10	(3) Current TY 12/31/13	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	NOTES:							
2	Note 1- In order to compare accounts 620, 635 & 675, they should be combined for both Test Years because for the 12/2013 Test Year several of the sub-accounts in each of these accounts were grouped differently from the							
3	12/2010 Test Year.							
4								
5	620 Materials & Supplies	1,630	6,510	-	6,510	4,880	299.28 %	See total below.
6	635 Contractual Services - Testing	1,948	-	-	-	(1,948)	(100.00) %	See total below.
7	675 Miscellaneous Expenses	17,537	9,115	(254)	8,861	(8,676)	(49.47) %	See total below.
8								
9	Combined Total	21,116	15,625	(254)	15,371	(5,744)	(27.20) %	Under the benchmark.

#3

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-W5
 Test Year Ended: 12/31/2013

Schedule: B-8
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/10	(3) Current TY 12/31/13	(4) TY Adj.'s per Schedule B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
								In 2009, the parent company consolidated its customer service centers into three locations resulting in a reduction in some allocated costs. Offsetting that was a net increase in the manpower required to maintain and repair facilities as well as perform customer service activities for a significantly larger customer base. Positions currently filled and allocated to Labrador provide value and are required for Labrador to provide safe, reliable, and effective service to its customers.
1	701 Salaries & Wages - Employees	\$ 42,322	\$ 50,381	\$ 897	\$ 51,278	\$ 8,956	21.16 %	
2	703 Salaries & Wages - Officers, Etc.	3,559	4,611		4,611	1,052	29.55 %	
3	704 Employee Pensions & Benefits	12,073	13,166	(25)	13,141	1,068	8.84 %	
4	710 Purchased Sewage Treatment	-	-		-	-	-	
5	711 Sludge Removal Expense	7,300	5,735		5,735	(1,565)	(21.43) %	Under Bench Mark
								Included in the total there is a \$5,200 proforma adjustment to account for additional power when the Odor Control facilities become operational. Once the adjustment is removed the % difference is only 12.13% which is primarily due to an increase in process blowers from the previous TY and a change in the electric service provided by Withlacoochee River Electric Co-Op at the WWTP.
6	715 Purchased Power	32,096	35,988	5,200	41,188	9,092	28.33 %	
7	716 Fuel for Power Purchased	-	-		-	-	-	
8	718 Chemicals	7,479	22,119	445	22,564	15,085	201.70 %	Increase is due to an increase in the amount of Chlorine purchased and use
								Included in the total difference is a proforma adjustment for \$2,000 associated with the projected Odor Control facilities as noted under Acct. 715. Increase reflects process blower repairs as well as maintenance & repairs to WWTP and spray field tanks, equipment and associated assets.
9	720 Materials & Supplies	9,980	30,738	2,000	32,738	22,758	228.03 %	
10	731 Contractual Services - Engr.	5,839	3,769		3,769	(2,070)	(35.45) %	Under Bench Mark
								Increase reflects the variance that occurs from year to year. It is also a reflection in the change of contractors
11	732 Contractual Services - Acct.	1,236	1,283	12	1,295	59	4.80 %	
12	733 Contractual Services - Legal	523	28,901		28,901	28,378	5,425.98 %	Legal services including LUI's defense of a lawsuit filed by FLEI
13	734 Contractual Services - Mgmt. Fees	-	-		-	-	-	
14	735 Contractual Services - Testing	5,911	-		-	(5,911)	(100.00) %	
								The increase in Contractual Services is due to a combination of work done in connection with Forest Lake Estate improvements to WWTF, Odor Control Maintenance, work done for Labrador Eminent Domain Project and an increase in allocation from the Parent company.
15	736 Contractual Services - Other	13,025	18,512	106	18,618	5,593	42.94 %	
16	741 Rental of Building/Real Prop.	12,234	30,528	(17,879)	12,649	415	3.39 %	Under Bench Mark
17	742 Rental of Equipment	-	1		1	1	100.00 %	Increase is due to an allocation from the Parent company. De minimus amount
18	750 Transportation Expenses	6,612	4,520	907	5,427	(1,185)	(17.92) %	Under Bench Mark
19	756 Insurance - Vehicle	-	-		-	-	-	
20	757 Insurance - General Liability	-	-		-	-	-	
21	758 Insurance - Workman's Comp.	-	-		-	-	-	
22	759 Insurance - Other	5,891	6,710	98	6,808	917	15.56 %	The increase is due to a rise in the business insurance costs from Liberty Mutual
23	760 Advertising Expense	9	15	6	21	12	128.33 %	Increase is due to an allocation from the Parent company. De minimus amount
24	766 Reg. Comm. Exp. - Rate Case Amort.*	-	n/a	n/a	n/a	n/a	n/a	
25	767 Reg. Comm. Exp. - Other	407	1		1	(406)	(99.80) %	Under Bench Mark
26	770 Bad Debt Expense	326	65	1	66	(260)	(79.83) %	Under Bench Mark
27	775 Miscellaneous Expenses	19,916	18,853	(250)	18,603	(1,313)	(7) %	Under Bench Mark
28								
29	TOTAL	\$ 186,737	\$ 275,895	\$ (8,482)	\$ 267,413	\$ 80,676	43.20 %	
30								
31	766 Reg. Comm. Exp. - Rate Case Amort.*	22,968	10,433	27,335	37,768	n/a	n/a	*Not Subject to Benchmarking
32								
33	Total	\$ 209,705	\$ 286,328	\$ 18,853	\$ 305,181			
34								
35								
36								
37								
38								
39	Total Customers (ERC's)	754.3			751.1	(3.2)	(0.42) %	
40								
41	Consumer Price Index - U	219.179			233.049	13.870	6.33 %	
42								
43	Benchmark Index: Increase in Customer ERC's					99.58%		
44	Increase in CPI					106.33%		
45								
46						5.88%		

Schedule of Water Rate Base

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Schedule Year Ended: 12/31/2013
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 934,990	\$ 73,246 (A)	\$ 1,008,236	A-3, A-5
2					
3	Utility Land & Land Rights	540	(3) (A)	537	A-3, A-5
4					
5	Less: Non-Used & Useful Plant			-	A-7
6					
7	Construction Work in Progress	94,653	(94,653) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(375,176)	20,140 (C)	(355,036)	A-3, A-9
10					
11	Less: CIAC	(342)		(342)	A-12
12					
13	Accumulated Amortization of CIAC	64		64	A-14
14					
15	Acquisition Adjustments	(351,387)	351,387 (D)	-	A-3
16					
17	Accum. Amort. of Acq. Adjustments	94,285	(94,285) (D)	-	A-3
18					
19	Advances For Construction				A-16
20					
21	Net Debit Deferred Income Taxes		1,644 (F)	1,644	A-3
22					
23	Working Capital Allowance		25,633 (E)	25,633	A-3, A-17
24					
25	Total Rate Base	<u>\$ 397,628</u>	<u>\$ 283,108</u>	<u>\$ 680,736</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Schedule Year Ended: 12/31/2013
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,086,875	\$ 653,285 (A)	\$ 2,740,160	A-3, A-6
2					
3	Utility Land & Land Rights	-	-	-	A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	1,565	(1,565) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(876,820)	(16,983) (C)	(893,803)	A-3, A-10
10					
11	Less: CIAC	-		-	A-12
12					
13	Accumulated Amortization of CIAC	-		-	A-14
14					
15	Acquisition Adjustments				-
16					
17	Accum. Amort. of Acq. Adjustments				-
18					
19	Advances For Construction				A-16
20					
21	Net Debit Deferred Income Taxes		1,617 (F)	1,617	A-3
22					
23	Working Capital Allowance	-	38,148 (E)	38,148	A-3, A-17
24					
25	Total Rate Base	\$ 1,211,620	\$ 674,502	\$ 1,886,122	

Schedule of Adjustments to Rate Base
 Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Schedule Year Ended: 12/31/2013
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 1 of 2
 Preparer: Darrien Pitts

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	<u>(1) Restate Rate Base allocations from WSC / Utilities Inc.:</u>		
3	303.5 / 353.7 Land & Land Rights Gen Plt	(3)	
4	304.5 / 354.7 Office Struct & Imprv	(137)	(134)
5	340.5 / 390.7 Office Furn & Eqpt	(577)	(568)
6	343.5 / 393.7 Tool Shop & Misc Eqpt	(21)	(20)
7	346.5 / 396.7 Communication Eqpt	(7)	(6)
8	341.5 / 391.7 Transportation Eqpt Wtr	(278)	(274)
9	Total Adjustment to Rate Base allocations from WSC/Utilities Inc.	(1,023)	(1,002)
10			
11	Pro Forma Adjustments:		
12	<u>(2) Pro Forma Plant Additions & Related Retirements</u>		
13	330.4 Ground Storage Tank addition	100,000	
14	330.4 Estimated cost per Handy Whitman Index of Ground Storage Tank to be retired,		
15	originally placed in service in 1984	(25,734)	
16	380.4 WWTP Headworks Equipment - Rotary Drum Screen addition		50,000
17	380.4 Estimated cost per Handy Whitman Index of Rotary Drum Screen to be retired,		
18	originally placed in service in 1984		(19,777)
19	380.4 Odor Control Equipment Addition		624,064
20			
21	Total Pro Forma Plant Additions	\$ 74,266	\$ 654,287
22			
23	Total Adjustments to Utility Plant in Service	\$ 73,243	\$ 653,285
24			
25	(B) Construction Work in Progress		
26	To remove from rate base average construction work in progress	\$ (94,653)	\$ (1,565)
27	Total Construction Work in Progress	\$ (94,653)	\$ (1,565)
28			
29	(C) Accumulated Depreciation		
30	<u>(1) Adjustment to Restate Rate Base allocations from WSC / Utilities Inc.</u>		
31	304.5 / 354.7 Office Struct & Imprv	(54)	(53)
32	340.5 / 390.7 Office Furn & Eqpt	(409)	(402)
33	343.5 / 393.7 Tool Shop & Misc Eqpt	(20)	(19)
34	346.5 / 396.7 Communication Eqpt	(2)	(2)
35	341.5 / 391.7 Transportation Eqpt Wtr	(216)	(212)
36	Total Adjustment to Rate Base allocations from Utilities Inc.	(701)	(688)
37			
38	Pro Forma Adjustments:		
39	<u>(2) Annualize Accum Depr for plant additions during TY</u>		
40	311 Electric Pump Equip Trans Dist	3,512	
41	320 Water Treatment Equip	7	
42	320 Water Treatment Equip	73	
43	Total Adjustment to Annualize Accum Depr for TY Additions	\$ 3,592	\$ -
44			
45	<u>(3) Accumulated depreciation adjustments related to Pro Forma plant</u>		
46	330.4 Ground Storage Tank addition - Annual Depreciation	2,703	
47	330.4 Estimated cost per Handy Whitman Index of Ground Storage Tank retired,		
48	originally placed in service in 1984	(25,734)	
49	380.4 WWTP Headworks Equipment - Rotary Drum Screen - Annual Dep.		2,778
50	380.4 Estimated cost per Handy Whitman Index of Rotary Drum Screen retired,		
51	originally placed in service in 1984		(19,777)
52	380.4 Odor Control Equipment Addition - Annual Depreciation		34,670
53	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$ (23,031)	\$ 17,671
54			
55	Adjustments to Test Year Accumulated Depreciation	\$ (20,140)	\$ 16,983

Schedule of Adjustments to Rate Base
 Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Schedule Year Ended: 12/31/2013
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 2 of 2
 Preparer: Darrien Pitts

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(D) Acquisition Adjustment		
2	To remove Acquisition Adjustment and related amortization from rate base		
3	Acquisition Adjustment	351,387	
4	Accumulated Amortization of Acquisition Adjustment	(94,285)	
5	Total Acquisition Adjustment	\$ 257,102	\$ -
6			
7	(E) Working Capital per Schedule A-17	\$ 25,633	\$ 38,148
8			
9	(F) Net Debit Deferred Income Taxes (Allocated to Water & Sewer Based on ERCs)		
10	To reflect in Rate Base as a separate line in the rate base calculation		
11	12/31/13 Balance - (23,472)	\$ (11,837)	\$ (11,635)
12	12/31/14 Balance - 29,994	\$ 15,126	\$ 14,868
13	Simple Average	\$ 1,644	\$ 1,617

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Test Year Ended: 12/31/2013
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 264,903	(\$2,853) (A)	\$ 262,050	\$ 97,036 (A)	\$ 359,086	B-4, B-3
2							
3	Operation & Maintenance	202,275	2,785 (B)	205,060	(B)	205,060	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	40,877	3,961 (C)	44,838	(C)	44,838	B-13, B-3
6							
7	Amortization		(D)			-	
8							
9	Taxes Other Than Income	31,188	(5,099) (D)	26,089	4,367 (D)	30,456	B-15, B-3
10							
11	Provision for Income Taxes	(19,913)	5,907 (E)	(14,006)	34,871 (E)	20,865	C-1, B-3
12							
13	OPERATING EXPENSES	254,428	7,554	261,981	39,238	301,219	
14							
15	NET OPERATING INCOME	\$ 10,476	\$ (10,406)	\$ 69	\$ 57,798	\$ 57,867	
16							
17							
18	RATE BASE	\$ 397,628	\$ 283,108	\$ 680,736		\$ 680,736	
19							
20							
21	RATE OF RETURN	2.63 %		0.01 %		8.50 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Test Year Ended: 12/31/2013
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 406,290	(\$170) (A)	\$ 406,120	\$ 287,175 (A)	\$ 693,295	B-4, B-3
2							
3	Operation & Maintenance	286,328	18,853 (B)	305,181		305,181	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	69,563	34,739 (C)	104,302		104,302	B-14, B-3
6							
7	Amortization			-		-	
8							
9	Taxes Other Than Income	38,644	14,102 (D)	52,746	12,923 (D)	65,669	B-15, B-3
10							
11	Provision for Income Taxes	3	(45,393) (E)	(45,390)	103,201 (E)	57,811	C-1, B-3
12							
13	OPERATING EXPENSES	394,538	22,301	416,839	116,124	532,963	
14							
15	NET OPERATING INCOME	\$ 11,752	\$ (22,471)	\$ (10,719)	\$ 171,051	\$ 160,332	
16							
17							
18	RATE BASE	\$ 1,211,620	\$ 674,502	\$ 1,886,122		\$ 1,886,122	
19							
20							
21	RATE OF RETURN	0.97 %		--		8.50 %	

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	(1) Test Year Revenues net of Unbilled Revenues		
3	To reflect twelve-months billing net of accruals		
4	Total Revenues per B4 prior to adjustments	264,903	406,290
5	Adjustment to remove Accrued Revenues per B4	510	1,764
6	Test Year Adjusted Revenues prior to Annualizing Revenues	265,413	408,054
7			
8	(2) Annualized Revenue		
9	Annualized water/sewer revenues per Schedule E-2	\$262,051	\$406,120
10	Test Year Adjusted Revenues Net of Accrual per above	265,413	408,054
11	Adjustment required to annualize revenues	(\$3,362)	(\$1,934)
12			
13	(3) Revenue Increase		
14	Increase in revenue required by the Utility to realize a	97,036	287,175
15	8.50% rate of return	\$ 97,036	\$ 287,175
16			
17	Total Adjustments to Revenues	\$94,183	\$287,005
18	(B) Adjustments to Operations & Maintenance Expenses		
19	(1) Restate Expense Allocations from WSC / Utilities Inc.		
20	601 / 701 Salary & Wages	913	897
21	604 / 704 Employee Pension & Benefits	(25)	(25)
22	632 / 732 Contractual Services - Acct	13	12
23	636 / 736 Contractual Services - Other	108	106
24	641 / 741 Rents	1	1
25	650 / 750 Transportation	922	907
26	659 / 759 Insurance Other	100	98
27	660 / 760 Advertising / Marketing	6	6
28	670 / 770 Agency Expense	1	1
29	675 / 775 Miscellaneous Expense	(254)	(250)
30	Total restatement of Expense Allocations	\$ 1,785	\$ 1,753
31			
32	(2) To adjust rental expense per FPSC Order No. PSC-04-1281-PAA-WS		
33	A. Original value of land according to Commission Order - \$298,617	150,590	148,027
34	B. Requested Cost of Capital - 8.51% Final	8.51%	8.51%
35	C. Maximum amount of lease expense for utility operations (A x B)	12,815	12,597
36	D. '641/741 Total Lease Expense per B5/B6	23,382	30,528
37	E. Less: Lease Expense allocated from parent included in "D" - \$102	51	51
38	F. Lease Expense subject to maximum lease expense allowed (D - E)	23,331	30,477
39			
40	Adjustments to lease expense (C - F)	(10,516)	(17,880)
41			
42	(3) Chemical Expense		
43	(a) Adjustment to reclass expense according to Chemical Schedule	(445)	445
44	Total Adjustment to Chemical Expense	\$ (445)	\$ 445
45			
46	(4) Amortization to prior rate case expense		
47	To adjust prior rate case expense to reflect only the previous case amortization		
48	Per Order 12-0206 Reissued 4/19/12	11,173	10,993
49	Per G/L	26,450	10,433
50	Adjustment to Prior Rate Case Amortization Expense	(15,277)	560
51			
52	Pro Forma Adjustments:		
53	(5) Amortization of rate case expense per Schedule B-10	\$ 27,238	\$ 26,775

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	<u>(6) To adjust for projected expenses associated with the Odor Control Addition</u>		
2	715 - Addtl power expense estimated at \$100/week, \$5,200 per year		5,200
3	720 - Amort. of \$10,000 media cost requiring replacement every 5 years		2,000
4	Total proforma expenses associated with the Odor Control Addition		\$ 7,200
5			
6	Total Adjustment to O&M Expenses	\$ 2,785	\$ 18,853
7			
8	(C) Adjustments to Depreciation Expense		
9	<u>(1) Restating Depreciation expense allocations from WSC / Utilities Inc.</u>		
10	304.5 / 354.7 Structures & Improvements	31	31
11	340.5 / 390.7 Office Furniture & Equipment	144	141
12	343.5 / 393.7 Tools, Shop & Garage Equipment	5	5
13	341.5 / 391.7 Transportation	(1,837)	(1,805)
14	346.5 / 396.7 Communication Equipment	19	18
15	Total Restatement of Depreciation Exp Allocations	\$ (1,638)	\$ (1,610)
16			
17	Pro Forma Adjustments:		
18	<u>(2) Annualize depreciation expense for plant additions during TY</u>		
19	311 Electric Pump Equip Trans Dist	3,512	
20	320 Water Treatment Equip	7	
21	320 Water Treatment Equip	73	
22	Total Depr Expense - Annualize TY Plant Additions	\$ 3,592	\$ -
23			
24	<u>(3) Adjust depreciation expense related to Pro Forma additions and retirements</u>		
25	330.4 Ground Storage Tank addition - Annual Depreciation	2,703	
26	330.4 Estimated cost per Handy Whitman Index of Ground Storage Tank retired,		
27	originally placed in service in 1984 - Annual Dep.	(696)	
28	380.4 WWTP Headworks Equipment - Rotary Drum Screen - Annual Dep.		2,778
29	380.4 Estimated cost per Handy Whitman Index of Rotary Drum Screen retired,		
30	originally placed in service in 1984		(1,099)
31	380.4 Odor Control Equipment Addition - Annual Depreciation		34,670
32	Total Depr Expense - Pro Forma Plant Additions	2,007	36,349
33			
34	Total Adjustment to Depreciation Expense	\$ 3,961	\$ 34,739
35			
36	(D) Adjustments to Taxes Other Than Income		
37	<u>(1) Restate allocations from WSC / Utilities Inc.</u>		
38	Property & Other General Taxes	(2)	(2)
39	Real Estate Tax	2	2
40	Payroll Tax	(127)	(125)
41	Total Restatement of TOTI Exp Allocations	\$ (127)	\$ (125)
42			
43	<u>(2) Regulatory Assessment Fees</u>		
44	(a) Calculate RAFs based on adjusted test YEAR revenues:		
45	Test Year Adjusted Revenues net of accrual	\$ 265,413	\$ 408,054
46	Annualized Revenues Adjustment	\$ (3,362)	\$ (1,934)
47	Total Test Year Adjusted/Annualized Revenues	\$ 262,051	\$ 406,120
48	RAF rate	0.045	0.045
49	Adjusted Test Year RAFs	\$ 11,792	\$ 18,275
50	Total RAFs per Trial Balance	11,112	19,040
51	RAFs Adjustment Required for Adjusted/Annualized Revenues	\$ 680	\$ (765)

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

1	<u>(3) Ad Valorem Taxes</u>			
2	(a) Adjust allocation of Ad Valorem taxes based on Net Plant	\$	(5,595)	\$ 5,595
3				
4	(b) To remove from Ad Valorem taxes, payment of \$2,926.92 belonging to Utilities Inc. of Florida and inadvertently charged to Labrador Utilities		(926)	(2,001)
5				
6				
7	(c) Total Net Plant Additions	\$	51,235	\$ 671,958
8	Millage rate		16.9614	16.9614
9	Increase in ad valorem taxes for Pro Forma Plant Additions	\$	869	\$ 11,397
10				
11	Total Adjustments to TOTI prior to Addt'l RAFs due to Revenues Increase	\$	(5,099)	\$ 14,102
12				
13	<u>(4) To adjust RAF's for requested revenues</u>			
14	Total Revenue Increase Requested	\$	97,036	\$ 287,175
15	RAF rate		0.045	0.045
16	Total RAF Adjustments due to Requested Increase	\$	4,367	\$ 12,923
17				
18	Total Adjustment Taxes Other Than Income	\$	(732)	\$ 27,025
19				
20	(E) Adjustments to Provision for Income Taxes			
21	(1) Adjusted taxes prior to revenue increase	\$	(14,006)	\$ (45,390)
22				
23	(2) To calculate additional taxes due to requested revenue adjustments	\$	34,871	\$ 103,201
24				
25	Total Provision for Income Taxes	\$	20,865	\$ 57,811

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule: B-15

Docket No.: 140135-WS

Page 1 of 1

Schedule Year Ended: 12/31/2013

Preparer: Darrien Pitts

Historic Projected

Recap Schedules: B-1, B-2

Interim Final

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	11,112	4,869	15,039	168	31,188
3	Test Year Per Books	\$ 11,112	\$ 4,869	\$ 15,039	\$ 168	\$ 31,188
4						
5	Adjustments to Test Year (Explain):					
6	Adjustment to RAF per B-3	680		-		680
7	Allocate ad valorem tax based on Net Plant			(5,595)		(5,595)
8	Remove payment of bill not belonging to Labrador			(926)		(926)
9	Restate allocations from WSC/Utilities Inc.		(127)	2	(2)	(127)
10	Increase in ad valorem tax for Pro Forma Additions			869		869
11	Total Test Year Adjustments	680	(127)	(5,650)	(2)	(5,099)
12						
13	Adjusted Test Year	11,792	4,742	9,389	166	26,089
14						
15	RAFs Associated with Revenue Increase	4,367	-	-	-	4,367
16						
17	Total Taxes other Than Income - Water	\$ 16,159	\$ 4,742	\$ 9,389	\$ 166	\$ 30,456
18						
19	WASTEWATER					
20	Test Year	19,040	4,789	14,798	17	38,644
21	Test Year Per Books	\$ 19,040	\$ 4,789	\$ 14,798	\$ 17	\$ 38,644
22						
23	Adjustments to Test Year (Explain):					
24	Adjustment to RAF per B-3	(765)				(765)
25	Allocate ad valorem tax based on Net Plant			5,595		5,595
26	Remove payment of bill not belonging to Labrador			(2,001)		(2,001)
27	Restate allocations from WSC/Utilities Inc.		(125)	2	(2)	(125)
28	Increase in ad valorem tax for Pro Forma Additions			11,397		11,397
29	Total Test Year Adjustments	(765)	(125)	14,994	(2)	14,102
30						
31	Adjusted Test Year	18,275	4,664	29,792	15	52,746
32						
33	RAFs Associated with Revenue Increase	12,923	-	-	-	12,923
34						
35	Total Taxes other Than Income - Wastewater	\$ 31,198	\$ 4,664	\$ 29,792	\$ 15	\$ 65,669

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Company: Labrador Utilities, Inc.

Page 1 of 1

Docket No.: 140135-WS

Preparer: Darrien Pitts

Test Year Ended: 12/31/2013

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (60,553)	\$ 139,229	\$ 78,676	\$ 20,865	\$ 57,811
2							
3	Deferred Income Tax Expense	C-5	19,914	(19,914)	-		
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ (40,639)	\$ 119,315	\$ 78,676	\$ 20,865	\$ 57,811

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Test Year Ended: 12/31/2013
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2 - Water
 Page 1 of 2
 Preparer: Darrien Pitts

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Final Adjustments	Final Adjusted
Water					
1	\$ 10,476	\$ (10,406)	\$ 69	\$ 57,798	\$ 57,867
2	(19,913)	5,907	(14,006)	34,871	20,865
3					
4	(9,437)	(4,499)	(13,937)	92,669	78,732
5	28,852	(5,568)	23,284	-	23,284
6					
7	(38,289)	1,069	(37,221)	92,669	55,448
8					
9	Schedule M Adjustments:				
10	146	(146)	-	-	-
11	26,687	(26,687)	-	-	-
12					
13	26,833	(26,833)	-	-	-
14					
15	(65,122)	27,902	(37,221)	92,669	55,448
16					
17					
18	(65,122)	27,902	(37,221)	92,669	55,448
19	(3,582)	1,535	(2,047)	5,097	3,050
20					
21					
22					
23	(3,582)	1,535	(2,047)	5,097	3,050
24					
25	(61,540)	26,367	(35,174)	87,572	52,398
26	0.34	0.34	0.34	0.34	0.34
27	(20,924)	8,965	(11,959)	29,774	17,815
28					
29	-	-	-	-	-
30					
31	(20,924)	8,965	(11,959)	29,774	17,815
32					
33	Summary:				
34	(3,582)	1,535	(2,047)	5,097	3,050
35	(20,924)	8,965	(11,959)	29,774	17,815
36					
37	\$ (24,506)	\$ 10,500	\$ (14,006)	\$ 34,871	\$ 20,865
38					
39	Supporting Schedules: B-1, C-3, C-4, C-5, C-8				
40	Recap Schedules: C-1				

Company: Labrador Utilities, Inc.
Docket No.: 140135-WS
Test Year Ended: 12/31/2013
Interim [] Final [X]
Historic [X] Projected []

Schedule: C-2 - Wastewater
Page 2 of 2
Preparer: Darrien Pitts

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Test Year Adjustments	Test Year Adjusted	Final Adjustments	Final Adjusted
Wastewater						
1	Net Utility Operating Income (Sch. B-1/B-2)	\$ 11,752	\$ (22,471)	\$ (10,719)	\$ 171,051	\$ 160,332
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)	3	(45,393)	(45,390)	103,201	57,811
3						
4	Subtotal	11,755	(67,864)	(56,109)	274,252	218,143
5	Less: Interest Charges (Sch. C-3)	28,250	36,264	64,514	-	64,514
6						
7	Taxable Income Per Books	(16,495)	(104,128)	(120,623)	274,252	153,629
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	144	(144)	-	-	-
11	Timing Differences (From Sch. C-5)	26,233	(26,233)	-	-	-
12						
13	Total Schedule M Adjustments	26,377	(26,377)	-	-	-
14						
15	Taxable Income Before State Taxes	(42,872)	(77,751)	(120,623)	274,252	153,629
16	Less: State Income Tax Exemption (\$5,000)					
17						
18	State Taxable Income	(42,872)	(77,751)	(120,623)	274,252	153,629
19	State Income Tax (5.5% of Line 18)*	(2,358)	(4,276)	(6,634)	15,084	8,450
20	Limited by NOL					
21	Credits					
22						
23	Current State Income Taxes	(2,358)	(4,276)	(6,634)	15,084	8,450
24						
25	Federal Taxable Income (Line 15 -23)	(40,514)	(73,475)	(113,989)	259,168	145,179
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
27	Federal Income Taxes (Line 25 x Line 26)	(13,775)	(24,981)	(38,756)	88,117	49,361
28	Less: Investment Tax Credit Realized					
29	This Year (Sch. C-7)					-
30						
31	Current Federal Inc. Taxes (Line 27 - Line 29)	(13,775)	(24,981)	(38,756)	88,117	49,361
32						
33	Summary:					
34	Current State Income Taxes (Line 23)	(2,358)	(4,276)	(6,634)	15,084	8,450
35	Current Federal Income Taxes (Line 31)	(13,775)	(24,981)	(38,756)	88,117	49,361
36						
37	Total Current Income Tax Expense (To C-1)	\$ (16,133)	\$ (29,257)	\$ (45,390)	\$ 103,201	\$ 57,811
38						
39						
40						

Supporting Schedules: B-2, C-3, C-4, C-5, C-8
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Labrador Utilities, Inc.

Page 1 of 1

Docket No.: 140135-WS

Preparer: Darrien Pitts

Schedule Year Ended: 12/31/2013

Supporting Schedules: D-1, C-8

Interim [] Final [X]

Recap Schedules: C-2

Historic [X] Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	126	(126)	-		
7						
8	Other Interest Expense - Intercompany	56,976	30,822	87,798	23,284	64,514
9						
10	AFUDC			-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 57,102	\$ 30,696	\$ 87,798	\$ 23,284	\$ 64,514
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					Total Weighted Cost	Debt Only Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost		
22						
23	Long-Term Debt				This Schedule Is Not Applicable	
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Schedule of Requested Cost of Capital
Simple Average Basis

Florida Public Service Commission

Company: Labrador Utilities, Inc.
Docket No.: 140135-WS
Test Year Ended: 12/31/2013
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Darrien Pitts

Explanation: Provide a schedule which calculates the requested cost of capital on a beginning and end of year average basis. If a year basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base 12/31/2013	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$1,290,632	50.28%	6.64%	3.34%
2	Short Term Debt		22,227	0.87%	8.48%	0.07%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		1,250,167	48.70%	10.43%	5.08%
5	Customer Deposits		3,833	0.15%	6.00%	0.01%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		-	0.00%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$2,566,857</u>	<u>100.00%</u>		<u>8.50%</u>
12						
13	Notes:					
14	1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-14-0272-PAA-WS					
15	2. Long term debt, short term debt, preferred stock, and common equity are actual for Labrador's Utilities Inc.'s parent company,					
16	Utilities, Inc.					

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

Simple Average Basis

Company: Labrador Utilities, Inc.

Docket No.: 140135-WS

Test Year Ended: 12/31/2013

Interim [] Final [x]

Historical [x] Projected []

Schedule D-2

Page 1 of 1

Preparer: Darrien Pitts

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5) Reconciliation Adjustments		(7)
		Balance 12/31/2012	Balance 12/31/2013	Simple Average	Pro Rata Pro Rata	Pro Rata Percentage	Reconciled to Requested Rate Base AYE 12/31/13
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(178,709,368)	50.36%	1,290,632
2	Short Term Debt	500,000	5,700,000	3,100,000	(3,077,773)	0.87%	22,227
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	171,590,032	177,123,218	174,356,625	(173,106,458)	48.78%	1,250,167
5	Customer Deposits	5,339	2,326	3,833	-	n/a	3,833
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes	-	-	-	-	n/a	-
9	Other (Explain)	-	-	-	-	0.00%	-
10							
11	Total	<u>352,095,371</u>	<u>362,825,544</u>	<u>357,460,458</u>	<u>(354,893,600)</u>	<u>100.00%</u>	<u>2,566,857</u>

13 **Notes:**

14 Long term debt, short term debt, preferred stock, and common equity are actual for Labrador's Utilities Inc.'s parent company, Utilities, Inc.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Rate Schedule - Water

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule: E-1

Docket No.: 140135-WS

Page 1 of 2

Test Year Ended: 12/31/2013

Preparer: Darrien Pitts

Water [X] or Sewer []

Interim [] Final [x]

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)
		Test Year Rates 06.03.2012	Present Rates 8.13.2014	Proposed Rates
1	<u>Residential</u>			
2	5/8" x 3/4"			
3	All Meter Sizes	\$10.57	\$10.38	\$14.25
4				
5	Gallonage Charge per 1,000 Gallons	\$8.43	\$8.30	\$11.39
6				
7	<u>General Service</u>			
8	5/8"	\$10.57	\$10.38	\$14.25
9	3/4"	\$15.86	\$15.58	\$21.38
10	1"	\$26.43	\$25.96	\$35.63
11	1-1/2"	\$52.85	\$51.90	\$71.25
12	2"	\$84.56	\$83.03	\$114.00
13	3"	\$169.12	\$166.07	\$213.75
14	4"	\$264.25	\$259.48	\$356.25
15	6"	\$528.50	\$518.96	\$712.50
16				
17	Gallonage Charge per 1,000 Gallons	\$8.43	\$8.30	\$11.39
18				
19	<u>Irrigation</u>			
20	2"	\$84.56	\$83.03	\$113.95
21				
22	Gallonage Charge per 1,000 Gallons	\$8.43	\$8.30	\$11.39

Rate Schedule - Sewer

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule: E-1

Docket No.: 140135-WS

Page 2 of 2

Test Year Ended: 12/31/2013

Preparer: Darrien Pitts

Water [] or Sewer [X]

Interim [] Final [x]

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)
		Test Year Rates Effective 06.03.2012	Present Rates Effective 8.13.2014	Proposed Rates
1	Residential			
2	All Meter Sizes	\$22.65	\$22.43	\$38.32
3				
4	Gallorage Charge	\$10.10	\$10.00	\$17.09
5	(per 1,000 gallons Maximum 10,000 gallons)			
6				
7	General Service			
8	5/8"	\$22.65	\$22.43	\$38.32
9	3/4"	\$33.98	\$33.65	\$57.48
10	1"	\$56.63	\$56.07	\$95.80
11	1-1/2"	\$113.25	\$112.13	\$191.60
12	2"	\$181.20	\$179.40	\$306.56
13	3"	\$362.40	\$358.82	\$574.80
14	4"	\$566.25	\$560.65	\$958.00
15	6"	\$1,132.50	\$1,121.29	\$1,916.00
16	8"	\$1,812.00	\$1,828.43	\$3,065.60
17				
18	Gallorage Charge per 1,000 Gallons	\$12.12	\$12.00	\$20.50

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
No.	Class/Meter Size	Jan-Dec 2013	Jan-Dec 2013	6.03.2012	Jan-Dec 2013	8.13.2014			
1	Residential - Base Charge								
2	5/8" Residential Service	10,376		\$10.57	\$109,674	\$10.38	\$107,703	\$14.25	\$147,858
3	Total Residential Service Base Charge	10,376			\$109,674		\$107,703		\$147,858
4									
5	Consumption Charge (per 1,000 Gallons)								
6	Residential Service		14,498	\$8.43	\$122,218	\$8.30	\$120,333	\$11.39	\$165,132
7	Total Residential Service Consumption		14,498		\$122,218		\$120,333		\$165,132
8									
9	Total Residential Service	10,376	14,498		\$231,892		\$228,036		\$312,990
10	Average Residential Bill				\$22.35		\$21.98		\$30.16
11									
12	General Service - Base Charge								
13	5/8" General Service	12		\$10.57	\$127	\$10.38	\$125	\$14.25	\$171
14	1" General Service	36		\$26.43	\$951	\$25.96	\$935	\$35.63	\$1,283
15	6" General Service	12		\$528.50	\$6,342	\$518.96	\$6,228	\$712.50	\$8,550
16	Total General Service Base Facility Charges	60			\$7,420		\$7,287		\$10,004
17									
18	Consumption Charge (per 1,000 Gallons)								
19	5/8" General Service		1	\$8.43	\$8	\$8.30	\$8	\$11.39	\$11
20	1" General Service		1,885	\$8.43	\$15,891	\$8.30	\$15,646	\$11.39	\$21,470
21	6" General Service		1,025	\$8.43	\$8,641	\$8.30	\$8,508	\$11.39	\$11,675
22	Total General Service Consumption		2,911		\$24,540		\$24,161		\$33,156
23									
24	Total General Service	60	2,911		\$31,960		\$31,448		\$43,160
25	Average General Service Bill				\$532.67		\$524.13		\$719.33
26									
27	Irrigation Service - Base Charge								
28	2" Irrigation Service	12		\$84.56	\$1,015	\$83.03	\$996	\$113.95	\$1,367
29	Total Irrigation Service Base Facility Charges	12			\$1,015		\$996		\$1,367
30									
31	Consumption Charge (per 1,000 Gallons)								
32	Irrigation Service		6	\$8.43	\$51	\$8.30	\$50	\$11.39	\$68
33	Total Irrigation Service Consumption		6		\$51		\$50		\$68
34	Total Irrigation Service	12	6		\$1,065		\$1,046		\$1,435
35	Average Irrigation Service Bill				\$88.78		\$87.18		\$119.62
36									
37	Other Miscellaneous Revenues				\$1,521		\$1,521		\$1,521
38									
39	Total Other Revenues				\$1,521		\$1,521		\$1,521
40									
41									
42	Total Above Calculation				\$266,438		\$262,051		\$359,106
43									
44	Total Per Books				\$ 264,903				
45	Test Year Accrual				\$ (510)				
46	Per Books Net of Accrual				\$ 265,413		Total Required Revenues	\$ 359,086	
47	Difference				\$1,025		Difference	\$ 20	
48	Percentage Difference				0.39%		Percentage Difference	0.01%	

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Bills Jan-Dec 2013	Total Billable Gallons (in 000's) Jan-Dec 2013	Test Year Rates Effective 6.03.2012	Test Year Revenue Jan-Dec 2013	Present Rates Effective 8.13.2014	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge									
2	5/8" x 3/4"	10,376		\$22.65	\$235,016	\$22.43	\$232,734	\$38.32	\$ 397,608	
3	Total Residential Service BFC	10,376			\$235,016		\$232,734		\$ 397,608	
4										
5	Consumption Charge (per 1,000 Gallons)									
6	5/8" x 3/4"		14,257	\$10.10	\$143,996	\$10.00	\$142,570	\$17.09	\$243,652	
7	Total Residential Service Billable Cons.		14,257		\$143,996		\$142,570		\$243,652	
8										
9	Total Residential Service	10,376	14,257		\$379,012		\$375,304		\$ 641,260	
10	Average Residential Bill				\$36.53		\$36.17		\$61.80	
11	General Service - Base Charge									
12	5/8"	12		\$22.65	\$272	\$22.43	\$269	\$38.32	\$460	
13	1"	12		\$56.63	\$680	\$56.07	\$673	\$95.80	\$1,150	
14	6"	12		\$1,132.50	\$13,590	\$1,121.29	\$13,455	\$1,916.00	\$22,992	
15	Total General Service Base Facility Charges	36			\$14,541		\$14,397		\$24,602	
16										
17	Consumption Charge (per 1,000 Gallons)									
18	5/8" General Service		152	\$12.12	\$1,842	\$12.00	\$1,824	\$20.50	\$3,116	
19	1" General Service		116	\$12.12	\$1,406	\$12.00	\$1,392	\$20.50	\$2,378	
20	6" General Service		1,025	\$12.12	\$12,423	\$12.00	\$12,300	\$20.50	\$21,013	
21	Total General Service Consumption		1,293		\$15,671		\$15,516		\$26,507	
22										
23	Total General Service	36	1,293		\$30,213		\$29,913		\$51,109	
24	Average General Service Bill				\$839.24		\$830.93		\$1,419.69	
25										
26	Other Miscellaneous Revenues				\$903		\$903		\$903	
27	Total Other Revenues				\$903		\$903		\$903	
28										
29										
30	Total Above Calculation				\$410,128		\$406,120		\$ 693,272	
31										
32	Total Per Books				\$ 406,290					
33	Test Year Accrual				(1,764)					
34	Per Books Net of Accrual				\$ 408,054			Total Required Revenues \$	693,295	
35	Difference				\$3,837			Difference \$	(23)	
36	Percentage				0.94%			Percentage Difference	0.00%	

Schedule of Water Rate Base

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Schedule Year Ended: 12/31/2013
 Interim Final
 Historic Projected

Schedule: A-1 Interim
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 934,990	\$ (1,020) (A)	\$ 933,970	A-3 Int, A-5
2					
3	Utility Land & Land Rights	540	(3) (A)	537	A-3 Int, A-5
4					
5	Less: Non-Used & Useful Plant			-	
6					
7	Construction Work in Progress	94,653	(94,653) (B)	-	A-3 Int.
8					
9	Less: Accumulated Depreciation	(375,176)	701 (C)	(374,475)	A-3 Int, A-9
10					
11	Less: CIAC	(342)		(342)	A-3 Int, A-12
12					
13	Accumulated Amortization of CIAC	64		64	A-3 Int, A-14
14					
15	Acquisition Adjustments	(351,387)	351,387 (D)	-	A-3 Int.
16					
17	Accum. Amort. of Acq. Adjustments	94,285	(94,285) (D)	-	A-3 Int.
18					
19	Advances For Construction				A-16
20					
21	Net Debit Deferred Income Taxes		1,644 (F)	1,644	A-3 Int
22					
23	Working Capital Allowance		22,143 (E)	22,143	A-3 Int, A-17
24					
25	Total Rate Base	\$ 397,628	\$ 185,913	\$ 583,541	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Schedule Year Ended: 12/31/2013
 Interim Final
 Historic Projected

Schedule: A-2 Interim
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,086,875	\$ (1,002) (A)	\$ 2,085,873	A-3 Int, A-6
2					
3	Utility Land & Land Rights	-	-	-	A-3 Int, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7 Int
6					
7	Construction Work in Progress	1,565	(1,565) (B)	-	A-3 Int.
8					
9	Less: Accumulated Depreciation	(876,820)	688 (C)	(876,132)	A-3 Int, A-10
10					
11	Less: CIAC	-		-	A-12
12					
13	Accumulated Amortization of CIAC	-		-	A-14
14					
15	Acquisition Adjustments				-
16					
17	Accum. Amort. of Acq. Adjustments				-
18					
19	Advances For Construction				A-16
20					
21	Net Debit Deferred Income Taxes		1,617 (F)	1,617	A-3 Int
22					
23	Working Capital Allowance	-	33,818 (E)	33,818	A-3 Int, A-17
24					
25	Total Rate Base	\$ 1,211,620	\$ 33,555	\$ 1,245,176	

Schedule of Adjustments to Rate Base
 Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Schedule Year Ended: 12/31/2013
 Interim Final
 Historic Projected

Florida Public Service Commission
 Schedule: A-3 Interim
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	<u>(1) Restate Rate Base allocations from WSC / Utilities Inc.:</u>		
3	303.5 / 353.7 Land & Land Rights Gen Plt	(3)	
4	304.5 / 354.7 Office Struct & Imprv	(137)	(134)
5	340.5 / 390.7 Office Furn & Eqpt	(577)	(568)
6	343.5 / 393.7 Tool Shop & Misc Eqpt	(21)	(20)
7	346.5 / 396.7 Communication Eqpt	(7)	(6)
8	341.5 / 391.7 Transportation Eqpt Wtr	(278)	(274)
9	Total Adjustment to Rate Base allocations from WSC/Utilities Inc.	<u>(1,023)</u>	<u>(1,002)</u>
10			
11	Total Adjustments to Utility Plant in Service	<u>\$ (1,023)</u>	<u>\$ (1,002)</u>
12			
13	(B) Construction Work in Progress		
14	To remove from rate base average construction work in progress	<u>\$ (94,653)</u>	<u>\$ (1,565)</u>
15	Total Construction Work in Progress	<u>\$ (94,653)</u>	<u>\$ (1,565)</u>
16			
17	(C) Accumulated Depreciation		
18	<u>(1) Adjustment to Restate Rate Base allocations from WSC / Utilities Inc.:</u>		
19	304.5 / 354.7 Office Struct & Imprv	(54)	(53)
20	340.5 / 390.7 Office Furn & Eqpt	(409)	(402)
21	343.5 / 393.7 Tool Shop & Misc Eqpt	(20)	(19)
22	346.5 / 396.7 Communication Eqpt	(2)	(2)
23	341.5 / 391.7 Transportation Eqpt Wtr	(216)	(212)
24	Total Adjustment to Rate Base allocations from Utilities Inc.	<u>(701)</u>	<u>(688)</u>
25			
26	Adjustments to Test Year Accumulated Depreciation	<u>\$ (701)</u>	<u>\$ (688)</u>
27			
28	(D) Acquisition Adjustment		
29	To remove Acquisition Adjustment and related amortization from rate base		
30	Acquisition Adjustment	351,387	
31	Accumulated Amortization of Acquisition Adjustment	(94,285)	
32	Total Acquisition Adjustment	<u>\$ 257,102</u>	<u>\$ -</u>
33			
34	(E) Working Capital per Schedule A-17 Interim	<u>\$ 22,143</u>	<u>\$ 33,818</u>
35			
36	(F) Net Debit Deferred Income Taxes (Allocated to Water & Sewer Based on ERCs)		
37	To reflect in Rate Base as a separate line in the rate base calculation		
38	12/31/13 Balance - (23,472)	<u>\$ (11,837)</u>	<u>\$ (11,635)</u>
39	12/31/14 Balance - 29,994	<u>\$ 15,126</u>	<u>\$ 14,868</u>
40	Simple Average	<u>\$ 1,644</u>	<u>\$ 1,617</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Test Year Ended: 12/31/2013
 Interim Final
 Historic Projected

Schedule: B-1 Interim
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 264,903	\$510 (A)	\$ 265,413	\$ 41,478 (A)	\$ 306,891	B-4, B-3 Int
2							
3	Operation & Maintenance	202,275	(25,130) (B)	177,145	(B)	177,145	B-5, B-3 Int
4							
5	Depreciation, net of CIAC Amort.	40,877	(1,638) (C)	39,239	(C)	39,239	B-13, B-3 Int
6							
7	Amortization		(D)			-	
8							
9	Taxes Other Than Income	31,188	(5,816) (D)	25,372	1,866 (D)	27,238	B-15 Int, B-3 Int
10							
11	Provision for Income Taxes	(19,914)	21,302 (E)	1,388	14,906 (E)	16,294	C-1 Int, B-3 Int
12							
13	OPERATING EXPENSES	254,427	(11,282)	243,144	16,772	259,916	
14							
15	NET OPERATING INCOME	\$ 10,477	\$ 11,792	\$ 22,269	\$ 24,706	\$ 46,975	
16							
17							
18	RATE BASE	\$ 397,628	\$ 185,913	\$ 583,541		\$ 583,541	
19							
20							
21	RATE OF RETURN	2.63 %		3.82 %		8.05 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-W5
 Test Year Ended: 12/31/2013
 Interim Final
 Historic Projected

Schedule: B-2 Interim
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 406,290	\$1,764 (A)	\$ 408,054	\$ 111,936 (A)	\$ 519,991	B-4, B-3 Int
2							
3	Operation & Maintenance	286,328	(15,788) (B)	270,540		270,540	B-6, B-3 Int
4	Depreciation, net of CIAC Amort.	69,563	(1,610) (C)	67,953		67,953	B-14, B-3 Int
5	Amortization			-		-	
6							
7	Taxes Other Than Income	38,644	2,791 (D)	41,436	5,037 (D)	46,473	B-15 Int, B-3 Int
8							
9	Provision for Income Taxes	3	(5,454) (E)	(5,451)	40,226 (E)	34,775	C-1 Int, B-3 Int
10							
11	OPERATING EXPENSES	394,538	(20,060)	374,478	45,263	419,741	
12							
13	NET OPERATING INCOME	\$ 11,752	\$ 21,824	\$ 33,576	\$ 66,673	\$ 100,250	
14							
15							
16							
17	RATE BASE	\$ 1,211,620	\$ 33,555	\$ 1,245,176		\$ 1,245,176	
18							
19							
20							
21	RATE OF RETURN	0.97 %		2.70 %		8.05 %	

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	(1) Test Year Revenues net of Unbilled Revenues		
3	To reflect twelve-months billing net of accruals		
4	Total Revenues per B4 prior to adjustments	264,903	406,290
5	Adjustment to remove Accrued Revenues per B4	510	1,764
6	Test Year Adjusted Revenues prior to Annualizing Revenues	265,413	408,054
7			
8	(2) Revenue Increase		
9	Increase in revenue required by the Utility to realize a	41,478	111,936
10	8.05% rate of return	\$ 41,478	\$ 111,936
11			
12	Total Adjustments to Revenues	\$41,988	\$113,700
13	(B) Adjustments to Operations & Maintenance Expenses		
14	(1) Restate Expense Allocations from WSC / Utilities Inc.		
15	601 / 701 Salary & Wages	913	897
16	604 / 704 Employee Pension & Benefits	(25)	(25)
17	632 / 732 Contractual Services - Acct	13	12
18	636 / 736 Contractual Services - Other	108	106
19	641 / 741 Rents	1	1
20	650 / 750 Transportation	922	907
21	659 / 759 Insurance Other	100	98
22	660 / 760 Advertising / Marketing	6	6
23	670 / 770 Agency Expense	1	1
24	675 / 775 Miscellaneous Expense	(254)	(250)
25	Total restatement of Expense Allocations	\$ 1,785	\$ 1,753
26			
27	(2) To adjust rental expense per FPSC Order No. PSC-04-1281-PAA-WS		
28	A. Original value of land according to Commission Order - \$298,617	150,590	148,027
29	B. Requested Cost of Capital - 8.06% Interim	8.06%	8.06%
30	C. Maximum amount of lease expense for utility operations (A x B)	12,138	11,931
31	D. '641/741 Total Lease Expense per B5/B6	23,382	30,528
32	E. Less: Lease Expense allocated from parent included in "D" - \$102	51	51
33	F. Lease Expense subject to maximum lease expense allowed (D - E)	23,331	30,477
34			
35	Adjustments to lease expense (C - F)	(11,193)	(18,546)
36			
37	(3) Chemical Expense		
38	(a) Adjustment to reclass expense according to Chemical Schedule	(445)	445
39	Total Adjustment to Chemical Expense	\$ (445)	\$ 445
40			
41	(4) Amortization to prior rate case expense		
42	To adjust prior rate case expense to reflect only the previous case amortization		
43	Per Order 12-0206 Reissued 4/19/12	11,173	10,993
44	Per G/L	26,450	10,433
45	Adjustment to Prior Rate Case Amortization Expense	(15,277)	560
46			
47	Total Adjustment to O&M Expenses	\$ (25,130)	\$ (15,788)

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(C) Adjustments to Depreciation Expense		
2	<u>(1) Restating Depreciation expense allocations from WSC / Utilities Inc.</u>		
3	304.5 / 354.7 Structures & Improvements	31	31
4	340.5 / 390.7 Office Furniture & Equipment	144	141
5	343.5 / 393.7 Tools, Shop & Garage Equipment	5	5
6	341.5 / 391.7 Transportation	(1,837)	(1,805)
7	346.5 / 396.7 Communication Equipment	19	18
8	Total Restatement of Depreciation Exp Allocations	\$ (1,638)	\$ (1,610)
9			
10	Total Adjustment to Depreciation Expense	\$ (1,638)	\$ (1,610)
11			
12	(D) Adjustments to Taxes Other Than Income		
13	<u>(1) Restate allocations from WSC / Utilities Inc.</u>		
14	Property & Other General Taxes	(2)	(2)
15	Real Estate Tax	2	2
16	Payroll Tax	(127)	(125)
17	Total Restatement of TOTI Exp Allocations	\$ (127)	\$ (125)
18			
19	<u>(2) Regulatory Assessment Fees</u>		
20	(a) Calculate RAFs based on adjusted test YEAR revenues:		
21	Test Year Adjusted Revenues net of accrual	\$ 265,413	\$ 408,054
22	RAF rate	0.045	0.045
23	Adjusted Test Year RAFs	\$ 11,944	\$ 18,362
24	Total RAFs per Trial Balance	11,112	19,040
25	RAF's Adjustment Required for Adjusted Revenues	\$ 832	\$ (678)
26			
27	<u>(3) Ad Valorem Taxes</u>		
28	(a) Adjust allocation of Ad Valorem taxes based on Net Plant	\$ (5,595)	\$ 5,595
29			
30	(b) To remove from Ad Valorem taxes, payment of \$2,926.92 belonging to Utilities Inc. of Florida and inadvertently charged to Labrador Utilities	(926)	(2,001)
31			
32	Total Adjustments to TOTI prior to Addt'l RAFs due to Revenues Increase	\$ (5,816)	\$ 2,791
33			
34			
35	<u>(4) To adjust RAF's for requested revenues</u>		
36	Total Revenue Increase Requested	\$ 41,478	\$ 111,936
37	RAF rate	0.045	0.045
38	Total RAF Adjustments due to Requested Increase	\$ 1,866	\$ 5,037
39			
40	Total Adjustment Taxes Other Than Income	\$ (3,950)	\$ 7,828
41			
42	(E) Adjustments to Provision for Income Taxes		
43	(1) Adjusted taxes prior to revenue increase	\$ 1,388	\$ (5,451)
44			
45	(2) To calculate additional taxes due to requested revenue adjustments	\$ 14,906	\$ 40,226
46			
47	Total Provision for Income Taxes	\$ 16,294	\$ 34,775

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Schedule: B-15 Interim

Page 1 of 1

Preparer: Darrien Pitts

Company: Labrador Utilities, Inc.

Docket No.: 140135-WS

Schedule Year Ended: 12/31/2013

Historic Projected

Interim Final

Recap Schedules: B-1 Int, B-2 Int

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	11,112	4,869	15,039	168	31,188
3	Test Year Per Books	<u>\$ 11,112</u>	<u>\$ 4,869</u>	<u>\$ 15,039</u>	<u>\$ 168</u>	<u>\$ 31,188</u>
4						
5	Adjustments to Test Year (Explain):					
6	Adjustment to RAF per B-3 Interim	832		-		832
7	Allocate ad valorem tax based on Net Plant			(5,595)		(5,595)
8	Remove payment of bill not belonging to Labrador			(926)		(926)
9	Restate allocations from WSC/Utilities Inc.		(127)	2	(2)	(127)
10	Total Test Year Adjustments	<u>832</u>	<u>(127)</u>	<u>(6,519)</u>	<u>(2)</u>	<u>(5,816)</u>
11						
12	Adjusted Test Year	<u>11,944</u>	<u>4,742</u>	<u>8,520</u>	<u>166</u>	<u>25,372</u>
13						
14	RAFs Associated with Revenue Increase	<u>1,866</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,866</u>
15						
16	Total Taxes other Than Income - Water	<u>\$ 13,810</u>	<u>\$ 4,742</u>	<u>\$ 8,520</u>	<u>\$ 166</u>	<u>\$ 27,238</u>
17						
18	WASTEWATER					
19	Test Year	19,040	4,789	14,798	17	38,644
20	Test Year Per Books	<u>\$ 19,040</u>	<u>\$ 4,789</u>	<u>\$ 14,798</u>	<u>\$ 17</u>	<u>\$ 38,644</u>
21						
22	Adjustments to Test Year (Explain):					
23	Adjustment to RAF per B-3 Interim	(678)				(678)
24	Allocate ad valorem tax based on Net Plant			5,595		5,595
25	Remove payment of bill not belonging to Labrador			(2,001)		(2,001)
26	Restate allocations from WSC/Utilities Inc.		(125)	2	(2)	(125)
27	Total Test Year Adjustments	<u>(678)</u>	<u>(125)</u>	<u>3,596</u>	<u>(2)</u>	<u>2,791</u>
28						
29	Adjusted Test Year	<u>18,362</u>	<u>4,664</u>	<u>18,395</u>	<u>15</u>	<u>41,436</u>
30						
31	RAFs Associated with Revenue Increase	<u>5,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,037</u>
32						
33	Total Taxes other Than Income - Wastewater	<u>\$ 23,399</u>	<u>\$ 4,664</u>	<u>\$ 18,395</u>	<u>\$ 15</u>	<u>\$ 46,473</u>

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1 Interim

Company: Labrador Utilities, Inc.

Page 1 of 1

Docket No.: 140135-WS

Preparer: Darrien Pitts

Test Year Ended: 12/31/2013

Interim [X] Final []

Historic [X] Projected []

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (60,553)	\$ 111,622	\$ 51,069	\$ 16,294	\$ 34,775
2							
3	Deferred Income Tax Expense	C-5	19,914	(19,914)	-		
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ (40,639)	\$ 91,708	\$ 51,069	\$ 16,294	\$ 34,775

Supporting Schedules: C-2 Interim, C-5 Interim, C-7, C-8

Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Test Year Ended: 12/31/2013
 Interim Final
 Historic Projected

Schedule: C-2 - Water Interim
 Page 1 of 2
 Preparer: Darrien Pitts

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Interim Adjustments	Interim Adjusted
Water					
1	\$ 10,477	\$ 11,792	\$ 22,269	\$ 24,706	\$ 46,975
2	(19,914)	21,302	1,388	14,906	16,294
3					
4	(9,437)	33,094	23,657	39,612	63,269
5	28,852	(8,884)	19,968	-	19,968
6					
7	(38,289)	41,978	3,689	39,612	43,301
8					
9	Schedule M Adjustments:				
10	146	(146)	-	-	-
11	26,687	(26,687)	-	-	-
12					
13	26,833	(26,833)	-	-	-
14					
15	(65,122)	68,811	3,689	39,612	43,301
16					
17					
18	(65,122)	68,811	3,689	39,612	43,301
19	(3,582)	3,785	203	2,179	2,382
20					
21					
22					
23	(3,582)	3,785	203	2,179	2,382
24					
25	(61,540)	65,026	3,486	37,433	40,919
26	0.34	0.34	0.34	0.34	0.34
27	(20,924)	22,109	1,185	12,727	13,912
28					
29	-	-	-	-	-
30					
31	(20,924)	22,109	1,185	12,727	13,912
32					
33	Summary:				
34	(3,582)	3,785	203	2,179	2,382
35	(20,924)	22,109	1,185	12,727	13,912
36					
37	\$ (24,506)	\$ 25,894	\$ 1,388	\$ 14,906	\$ 16,294
38					
39					
40					

Supporting Schedules: B-1 Int., C-3 Int., C-4, C-5 Int, C-8
 Recap Schedules: C-1 Interim

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Test Year Ended: 12/31/2013
 Interim Final
 Historic Projected

Schedule: C-2 - Wastewater Interim
 Page 2 of 2
 Preparer: Darrien Pitts

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Interim Adjustments	Interim Adjusted
Wastewater					
1	\$ 11,752	\$ 21,824	\$ 33,576	\$ 66,673	\$ 100,250
2	3	(5,454)	(5,451)	40,226	34,775
3					
4	11,755	16,370	28,125	106,899	135,025
5	28,250	14,361	42,611	-	42,611
6					
7	(16,495)	2,009	(14,486)	106,899	92,414
8					
9	Schedule M Adjustments:				
10	144	(144)	-	-	-
11	26,233	(26,233)	-	-	-
12					
13	26,377	(26,377)	-	-	-
14					
15	(42,872)	28,386	(14,486)	106,899	92,414
16					
17					
18	(42,872)	28,386	(14,486)	106,899	92,414
19	(2,358)	1,561	(797)	5,880	5,083
20					
21					
22					
23	(2,358)	1,561	(797)	5,880	5,083
24					
25	(40,514)	26,825	(13,689)	101,019	87,331
26	0.34	0.34	0.34	0.34	0.34
27	(13,775)	9,121	(4,654)	34,347	29,692
28					
29					-
30					
31	(13,775)	9,121	(4,654)	34,346	29,692
32					
33	Summary:				
34	(2,358)	1,561	(797)	5,880	5,083
35	(13,775)	9,121	(4,654)	34,346	29,692
36					
37	\$ (16,133)	\$ 10,682	\$ (5,451)	\$ 40,226	\$ 34,775
38					
39					
40					

Supporting Schedules: B-2 Int., C-3 Int., C-4, C-5 Int, C-8
 Recap Schedules: C-1 Interim

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission
 Schedule: C-3 Interim
 Page 1 of 1
 Preparer: Darrien Pitts
 Supporting Schedules: D-1 Interim, C-8
 Recap Schedules: C-2 Interim

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Schedule Year Ended: 12/31/2013
 Interim Final
 Historic Projected

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	126	(126)	-		
7						
8	Other Interest Expense - Intercompany	56,976	5,603	62,579	19,968	42,611
9						
10	AFUDC			-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 57,102	\$ 5,477	\$ 62,579	\$ 19,968	\$ 42,611
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					Total Weighted Cost	Debt Only Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost		
22						
23	Long-Term Debt				This Schedule Is Not Applicable	
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Schedule of Requested Cost of Capital
Simple Average Basis

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule D-1 Interim

Docket No.: 140135-WS

Page 1 of 1

Test Year Ended: 12/31/2013

Interim Final

Preparer: Darrien Pitts

Historical Projected

Explanation: Provide a schedule which calculates the requested cost of capital on a beginning and end of year average basis. If a year basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base 12/31/2013	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$918,935	50.25%	6.64%	3.34%
2	Short Term Debt		15,825	0.87%	8.48%	0.07%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		890,124	48.67%	9.51%	4.63%
5	Customer Deposits		3,833	0.21%	6.00%	0.01%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		-	0.00%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$1,828,717</u>	<u>100.00%</u>		<u>8.05%</u>
12						
13	Notes:					
14	1. The cost of equity is based on the low point for ROE per Order PSC-12-0206-PAA-WS dated 4/19/2012.					
15	2. Long term debt, short term debt, preferred stock, and common equity are actual for Labrador's Utilities Inc.'s parent company,					
16	Utilities, Inc.					

Supporting Schedules: D-2 Interim

Recap Schedules: A-1 Int., A-2 Int.

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

Simple Average Basis

Company: Labrador Utilities, Inc.

Docket No.: 140135-WS

Schedule D-2 Interim

Test Year Ended: 12/31/2013

Page 1 of 1

Interim [X] Final []

Historical [x] Projected []

Preparer: Darrien Pitts

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Balance 12/31/2012	(3) Balance 12/31/2013	(4) Simple Average	(6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE 12/31/13
					(5) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,081,065)	50.36%	918,935
2	Short Term Debt	500,000	5,700,000	3,100,000	(3,084,175)	0.87%	15,825
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	171,590,032	177,123,218	174,356,625	(173,466,501)	48.78%	890,124
5	Customer Deposits	5,339	2,326	3,833	-	n/a	3,833
6	Tax Credits - Zero Cost				-	n/a	-
7	Tax Credits - Weighted Cost				-	0.00%	-
8	Accumulated Deferred Income Taxes			-	-	n/a	-
9	Other (Explain)			-	-	0.00%	-
10							
11	Total	<u>352,095,371</u>	<u>362,825,544</u>	<u>357,460,458</u>	<u>(355,631,741)</u>	<u>100.00%</u>	<u>1,828,717</u>

Notes:

14 Long term debt, short term debt, preferred stock, and common equity are actual for Labrador's Utilities Inc.'s parent company, Utilities, Inc.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1 Interim

Rate Schedule - Water

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule: E-1 Interim

Docket No.: 140135-WS

Page 1 of 2

Test Year Ended: 12/31/2013

Preparer: Darrien Pitts

Water [X] or Sewer []

Interim [X] Final []

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)
		Test Year Rates 06.03.2012	Present Rates 8.13.2014	Proposed Interim Rates
1	<u>Residential</u>			
2	5/8" x 3/4"			
3	All Meter Sizes	\$10.57	\$10.38	\$12.18
4				
5	Gallonage Charge per 1,000 Gallons	\$8.43	\$8.30	\$9.71
6				
7	<u>General Service</u>			
8	5/8"	\$10.57	\$10.38	\$12.18
9	3/4"	\$15.86	\$15.58	\$18.27
10	1"	\$26.43	\$25.96	\$30.45
11	1-1/2"	\$52.85	\$51.90	\$60.90
12	2"	\$84.56	\$83.03	\$97.44
13	3"	\$169.12	\$166.07	\$182.70
14	4"	\$264.25	\$259.48	\$304.50
15	6"	\$528.50	\$518.96	\$609.00
16				
17	Gallonage Charge per 1,000 Gallons	\$8.43	\$8.30	\$9.71
18				
19	<u>Irrigation</u>			
20	2"	\$84.56	\$83.03	\$97.44
21				
22	Gallonage Charge per 1,000 Gallons	\$8.43	\$8.30	\$9.71

Rate Schedule - Sewer

Florida Public Service Commission

Company: Labrador Utilities, Inc.

Schedule: E-1 Interim

Docket No.: 140135-WS

Page 2 of 2

Test Year Ended: 12/31/2013

Preparer: Darrien Pitts

Water [] or Sewer [X]

Interim [X] Final []

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)
		Test Year Rates Effective 06.03.2012	Present Rates Effective 8.13.2014	Proposed Interim Rates
1	<u>Residential</u>			
2	All Meter Sizes	\$22.65	\$22.43	\$28.74
3				
4	Gallonage Charge	\$10.10	\$10.00	\$12.82
5	(per 1,000 gallons Maximum 10,000 gallons)			
6				
7	<u>General Service</u>			
8	5/8"	\$22.65	\$22.43	\$28.74
9	3/4"	\$33.98	\$33.65	\$43.11
10	1"	\$56.63	\$56.07	\$71.85
11	1-1/2"	\$113.25	\$112.13	\$143.70
12	2"	\$181.20	\$179.40	\$229.92
13	3"	\$362.40	\$358.82	\$431.10
14	4"	\$566.25	\$560.65	\$718.50
15	6"	\$1,132.50	\$1,121.29	\$1,437.00
16	8"	\$1,812.00	\$1,828.43	\$2,299.20
17				
18	Gallonage Charge per 1,000 Gallons	\$12.12	\$12.00	\$15.38

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Proposed Rates	Revenues at Proposed Rates	
No.		Jan-Dec 2013	Jan-Dec 2013	6.03.2012	Jan-Dec 2013			
1	Residential - Base Charge							
2	5/8" Residential Service	10,376		\$10.57	\$109,674	\$12.18	\$126,380	
3	Total Residential Service Base Charge	<u>10,376</u>			<u>\$109,674</u>		<u>\$126,380</u>	
4								
5	Consumption Charge (per 1,000 Gallons)							
6	Residential Service		14,498	\$8.43	\$122,218	\$9.71	\$140,776	
7	Total Residential Service Consumption		<u>14,498</u>		<u>\$122,218</u>		<u>\$140,776</u>	
8								
9	Total Residential Service	<u>10,376</u>	<u>14,498</u>		<u>\$231,892</u>		<u>\$267,156</u>	
10	Average Residential Bill				<u>\$22.35</u>		<u>\$25.75</u>	
11								
12	General Service - Base Charge							
13	5/8" General Service	12		\$10.57	\$127	\$12.18	\$146	
14	1" General Service	36		\$26.43	\$951	\$30.45	\$1,096	
15	6" General Service	12		\$528.50	\$6,342	\$609.00	\$7,308	
16	Total General Service Base Facility Charges	<u>60</u>			<u>\$7,420</u>		<u>\$8,550</u>	
17								
18	Consumption Charge (per 1,000 Gallons)							
19	5/8" General Service		1	\$8.43	\$8	\$9.71	\$10	
20	1" General Service		1,885	\$8.43	\$15,891	\$9.71	\$18,303	
21	6" General Service		1,025	\$8.43	\$8,641	\$9.71	\$9,953	
22	Total General Service Consumption		<u>2,911</u>		<u>\$24,540</u>		<u>\$28,266</u>	
23								
24	Total General Service	<u>60</u>	<u>2,911</u>		<u>\$31,960</u>		<u>\$36,816</u>	
25	Average General Service Bill				<u>\$532.67</u>		<u>\$613.60</u>	
26								
27	Irrigation Service - Base Charge							
28	2" Irrigation Service	12		\$84.56	\$1,015	\$97.44	\$1,169	
29	Total Irrigation Service Base Facility Charges	<u>12</u>			<u>\$1,015</u>		<u>\$1,169</u>	
30								
31	Consumption Charge (per 1,000 Gallons)							
32	Irrigation Service		6	\$8.43	\$51	\$9.71	\$58	
33	Total Irrigation Service Consumption		<u>6</u>		<u>\$51</u>		<u>\$58</u>	
34	Total Irrigation Service	<u>12</u>	<u>6</u>		<u>\$1,065</u>		<u>\$1,227</u>	
35	Average Irrigation Service Bill				<u>\$88.78</u>		<u>\$102</u>	
36								
37	Other Miscellaneous Revenues				\$1,521		\$1,521	
38								
39	Total Other Revenues				<u>\$1,521</u>		<u>\$1,521</u>	
40								
41								
42	Total Above Calculation				<u>\$266,438</u>		<u>\$306,720</u>	
43								
44	Total Per Books				\$ 264,903			
45	Test Year Accrual				\$ (510)			
46	Per Books Net of Accrual				\$ 265,413	Total Required Revenues	\$ 306,891	
47	Difference				\$1,025	Difference	(\$171)	
48	Percentage Difference				<u>0.39%</u>	Percentage Difference	<u>-0.06%</u>	

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2)		(3)	(4)	(5)	(6)	(7)
		Bills Jan-Dec 2013	Total Billable Gallons (in 000's) Jan-Dec 2013	Test Year Rates Effective 6.03.2012	Test Year Revenue Jan-Dec 2013	Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge							
2	5/8" x 3/4"	10,376		\$22.65	\$235,016	\$28.74	\$ 298,206	
3	Total Residential Service BFC	10,376			\$235,016		\$ 298,206	
4								
5	Consumption Charge (per 1,000 Gallons)							
6	5/8" x 3/4"		14,257	\$10.10	\$143,996	\$12.82	\$182,775	
7	Total Residential Service Billable Cons.		14,257		\$143,996		\$182,775	
8								
9	Total Residential Service	10,376	14,257		\$379,012		\$ 480,981	
10	Average Residential Bill				\$36.53		\$46.36	
11	General Service - Base Charge							
12	5/8"	12		\$22.65	\$272	\$28.74	\$345	
13	1"	12		\$56.63	\$680	\$71.85	\$862	
14	6"	12		\$1,132.50	\$13,590	\$1,437.00	\$17,244	
15	Total General Service Base Facility Charges	36			\$14,541		\$18,451	
16								
17	Consumption Charge (per 1,000 Gallons)							
18	5/8" General Service		152	\$12.12	\$1,842	\$15.38	\$2,338	
19	1" General Service		116	\$12.12	\$1,406	\$15.38	\$1,784	
20	6" General Service		1,025	\$12.12	\$12,423	\$15.38	\$15,765	
21	Total General Service Consumption		1,293		\$15,671		\$19,887	
22								
23	Total General Service	36	1,293		\$30,213		\$38,338	
24	Average General Service Bill				\$839.24		\$1,064.94	
25								
26	Other Miscellaneous Revenues				\$903		\$903	
27	Total Other Revenues				\$903		\$903	
28								
29								
30	Total Above Calculation				\$410,128		\$ 520,222	
31								
32	Total Per Books				\$ 406,290			
33	Test Year Accrual				(1,764)			
34	Per Books Net of Accrual				\$ 408,054	Total Required Revenues	\$ 519,991	
35	Difference				\$3,837	Difference	\$ 231	
36	Percentage				0.94%	Percentage Difference	0.04%	

#4

#5

MONTHLY OPERATION REPORT FOR PW'Ss TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6514842 Plant Name: Labrador Utilities

September, 2012

Means of Achieving Four-Log Virus Inactivation/Removal: Free Chlorine Chlorine Dioxide Ozone Combined Chlorine (Chloramines)
 Ultraviolet Radiation Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: Free Chlorine Combined Chlorine (Chloramines) Chlorine Dioxide

Day of the Month	Days Plant Staffed or Visited by Operator (Place "X")	Hours plant in Operation	Net Quantity of Finished Water Produced, gal.	CT Calculations, or UV Dose, to Demostate Four-Log Virus Inactivation, if Applicable*									Lowest Residual Disinfectant Concentration at Remote Point in Distribution System, mg/L	Emergency or Abnormal Operating Conditions; Repair or Maintenance Work that Involves Taking Water System Components Out of Operation
				CT Calculations					UV Dose					
				Peak Flow Rate, gpd.	Lowest Residual Disinfectant Concentration (C) Before or at First Customer During Peak Flow, mg/L	Disinfectant Contact Time (T) at C Measurement Point During Peak Flow, minutes	Lowest CT Provided Before or at First Customer During Peak Flow, mg-min/L	Temp of Water, °C	pH of Water, if Applicable	Minimum CT Required, mg-min/L	Lowest Operating UV Dose, mW-sec/cm ²	Minimum UV Dose Required, mW-sec/cm ²		
1	x	24.0	20,500		1.8								1.2	
2		24.0	20,500											
3	x	24.0	39,000		1.8								1.1	
4	x	24.0	29,000		1.7								1.2	
5	x	24.0	32,000		1.7				7.86				1.4	
6	x	24.0	26,000		1.8								1.2	
7	x	24.0	38,000		1.5								1.0	
8	x	24.0	24,500		1.6								1.1	
9		24.0	24,500											
10	x	24.0	27,000		1.8								1.2	
11	x	24.0	34,000		1.9								1.4	
12	x	24.0	27,000		1.7								1.2	
13	x	24.0	30,000		1.6								1.0	
14	x	24.0	38,000		1.6								1.1	
15	x	24.0	26,500		1.5								1.0	
16		24.0	26,500											
17	x	24.0	33,000		1.6								1.0	
18	x	24.0	35,000		1.8								1.1	
19	x	24.0	23,000		1.5				7.63				0.9	
20	x	24.0	36,000		1.4								0.9	
21	x	24.0	38,000		1.8								1.2	
22	x	24.0	31,000		1.3								1.2	
23		24.0	31,000											
24	x	24.0	43,000		1.4								1.0	
25	x	24.0	35,000		1.6								1.1	
26	x	24.0	32,000		1.8								1.3	
27	x	24.0	35,000		2.0								1.4	
28	x	24.0	39,000		2.0								1.5	
29	x	24.0	35,500		2.2								1.5	
30		24.0	35,500											
31		24.0												
Total			945,000											
Average			31,500											
Maximum			43,000											

* Refer to the instructions for this report to determine which plants must provide this information.

MONTHLY OPERATION REPORT FOR PW'Ss TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6514842 Plant Name: Labrador Utilities

April, 2013

Means of Achieving Four-Log Virus Inactivation/Removal: Free Chlorine Chlorine Dioxide Ozone Combined Chlorine (Chloramines)

Ultraviolet Radiation Other (Describe): _____

Type of Disinfectant Residual Maintained in Distribution System: Free Chlorine Combined Chlorine (Chloramines) Chlorine Dioxide

Day of the Month	Days Plant Staffed or Visited by Operator (Place "X")	Hours plant in Operation	Net Quantity of Finished Water Produced, gal.	CT Calculations, or UV Dose, to Demostate Four-Log Virus Inactivation, if Applicable*								Lowest Residual Disinfectant Concentration at Remote Point in Distribution System, mg/L	Emergency or Abnormal Operating Conditions; Repair or Maintenance Work that Involves Taking Water System Components Out of Operation	
				CT Calculations				UV Dose						
				Peak Flow Rate, gpd.	Lowest Residual Disinfectant Concentration (C) Before or at First Customer During Peak Flow, mg/L	Disinfectant Contact Time (T) at C Measurement Point During Peak Flow, minutes	Lowest CT Provided Before or at First Customer During Peak Flow, mg-min/L	Temp of Water, °C	pH of Water, if Applicable	Minimum CT Required, mg-min/L	Lowest Operating UV Dose, mW-sec/cm ²			Minimum UV Dose Required, mW-sec/cm ²
1	x	24.0	83,000		2.1								1.3	
2	x	24.0	84,000		1.5								0.8	
3	x	24.0	66,000		2.2				7.61				1.2	
4	x	24.0	88,000		2.5								1.6	
5	x	24.0	86,000										1.3	
6	x	24.0	73,500		2.1								1.0	
7		24.0	73,500											
8	x	24.0	65,000		1.2								0.8	
9	x	24.0	80,000		2.3								1.4	
10	x	24.0	59,000		2.5								1.3	
11	x	24.0	74,000		2.6								2.0	
12	x	24.0	67,500		3.0								2.5	
13		24.0	67,500											
14	x	24.0	49,000		0.7								0.3	
15	x	24.0	71,000		2.5								1.8	
16	x	24.0	70,000		1.0								2.2	
17	x	24.0	54,000		2.0				7.94				1.5	
18	x	24.0	68,000		1.7								1.3	
19	x	24.0	70,500		1.3								1.0	
20		24.0	70,500											
21	x	24.0	56,000		0.7								0.3	
22	x	24.0	46,000		2.5								1.6	
23	x	24.0	57,000		1.3								1.4	
24	x	24.0	54,000		1.0								1.5	
25	x	24.0	59,000		2.3								1.5	
26	x	24.0	68,000		2.1								1.3	
27		24.0	68,000											
28	x	24.0	19,000		1.3								0.5	
29	x	24.0	62,000		2.4								1.5	
30	x	24.0	29,000		2.8								2.2	
31		24.0												
Total			1,938,000											
Average			64,600											
Maximum			88,000											

* Refer to the instructions for this report to determine which plants must provide this information.

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER



July, 2013

A. Public Water System (PWS) Information

PWS Name: Labrador Utilities, Inc.		PWS Identification Number: 6514842	
PWS Type: <input checked="" type="checkbox"/> Community <input checked="" type="checkbox"/> Non-Transient Non-Community <input type="checkbox"/> Transient Non-Community <input type="checkbox"/> Consecutive			
Number of Service Connections at End of Month: 1178		Total Population Served at End of Month: 2,356	
PWS Owner: Utilities Inc. of Florida			
Contact Person: Patrick C Flynn		Contact Person's Title: Regional Director	
Contact Person's Mailing Address: 200 Weathersfield		City: Altamonte Springs	State: Florida
		Zip Code: 32714	
Contact Person's Telephone Number: 407-869-1919		Contact Person's Fax Number: 407-869-6961	
Contact Person's E-Mail Address: pcflynn@uiwater.com			

B. Water Treatment Plant Information

Plant Name: Labrador Utilities		Plant Telephone Number: 813 355-4800	
Plant Address: 6429 Forest Lake Drive		City: Zephyrhills	State: Florida
		Zip Code: 33540	
Type of Water Treatment by Plant: <input checked="" type="checkbox"/> Raw Ground Water <input checked="" type="checkbox"/> Purchased Finished Water			
Permitted Maximum Day Operating Capacity of Plant, gallons per day: 564,000			
Plant Category (per subsection 62-699.310(4), F.A.C.): V		Plant Class (per subsection 62-699.310(4), F.A.C.): C	
Licensed Operators	Name	License Class	License Number
Lead/Chief Operator:	Robert Buono	C	14426
Other Operators:	Lee Neal	C	14571

| | | | | | | | | | | | | | | | | | | | | |

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment process performance records. Furthermore, I agree to provide these additional operations records to the PWS owner so the PWS owner can retain them, together with copies of this report, at a convenient location for at least ten years.

Robert Buono
Signature and Date

Robert Buono
Printed or Typed Name

C-14426
License Number

MONTHLY OPERATION REPORT FOR PW'Ss TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6514842 Plant Name: Labrador Utilities

July, 2013

Means of Achieving Four-Log Virus Inactivation/Removal: Free Chlorine Chlorine Dioxide Ozone Combined Chlorine (Chloramines)
 Ultraviolet Radiation Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: Free Chlorine Combined Chlorine (Chloramines) Chlorine Dioxide

Day of the Month	Days Plant Staffed or Visited by Operator (Place "X")	Hours plant in Operation	Net Quantity of Finished Water Produced, gal.	CT Calculations, or UV Dose, to Demostate Four-Log Virus Inactivation, if Applicable*								Lowest Residual Disinfectant Concentration at Remote Point in Distribution System, mg/L	Emergency or Abnormal Operating Conditions; Repair or Maintenance Work that Involves Taking Water System Components Out of Operation	
				CT Calculations				UV Dose						
				Peak Flow Rate, gpd.	Lowest Residual Disinfectant Concentration (C) Before or at First Customer During Peak Flow, mg/L	Disinfectant Contact Time (T) at C Measurement Point During Peak Flow, minutes	Lowest CT Provided Before or at First Customer During Peak Flow, mg-min/L	Temp of Water, °C	pH of Water, if Applicable	Minimum CT Required, mg-min/L	Lowest Operating UV Dose, mW-sec/cm ²			Minimum UV Dose Required, mW-sec/cm ²
1	x	24.0	29,000		3.0								2.1	
2	x	24.0	34,000		3.4								2.8	
3	x	24.0	28,000		3.4								2.0	
4	x	24.0	39,000		3.5								2.5	
5	x	24.0	36,500		3.1								2.3	
6		24.0	36,500											
7	x	24.0	38,000		2.8								2.0	
8	x	24.0	29,000		2.5								2.0	
9	x	24.0	39,000		2.8								2.0	
10	x	24.0	29,000		2.4					7.41			1.3	
11	x	24.0	33,000		1.8								1.4	
12	x	24.0	35,000		1.7								1.0	
13		24.0	35,000											
14	x	24.0	55,000		1.5								1.1	
15	x	24.0	53,000		1.7								0.9	
16	x	24.0	79,000		1.5								0.8	
17	x	24.0	76,000		1.5								0.9	
18	x	24.0	79,000		1.5								0.7	
19	x	24.0	73,000		1.2								0.8	
20		24.0	73,000											
21	x	24.0	35,000		1.8								1.1	
22	x	24.0	47,000		2.0								1.5	
23	x	24.0	25,000		2.0								1.6	
24	x	24.0	34,000		2.0					7.80			1.4	
25	x	24.0	28,000		2.5								2.0	
26	x	24.0	33,500		2.5								2.0	
27		24.0	33,500											
28	x	24.0	40,000		2.7								2.0	
29	x	24.0	38,000		2.0								1.5	
30	x	24.0	34,000		2.0								1.6	
31	x	24.0	39,000		2.0								1.2	
Total:			1,316,000											
Average			42,452											
Maximum			79,000											

* Refer to the instructions for this report to determine which plants must provide this information.
 DEP Form 62-555 602(3)
 Effective August 28, 2003

DISCHARGE MONITORING REPORT - PART A (Continued)

FACILITY: Forest Lake Estates WWTF
 COUNTY: Pasco

MONITORING GROUP NUMBER R-001
 MONITORING PERIOD From: April 1, 2013 To: April 30, 2013

PERMIT NUMBER: FLA012801

Parameter		Quantity or Loading	Units	Quality or Concentration	Units	No. Ex.	Frequency of Analysis	Sample Type
pH	Sample Measurement			7.34			7.98	
PARM Code 00400 A Mon.Site No. EFA-01	Permit Requirement			6.0 (Min.)			8.5 (Max.)	SU 5 Days/Week Grab
Coliform, Fecal	Sample Measurement			1.0				
PARM Code 74055 Y Mon.Site No. EFA-01	Permit Requirement			200 (Ar.Avg.)			#/100ML	Monthly Calculation
Coliform, Fecal	Sample Measurement			1.0			1.0	
PARM Code 74055 A Mon.Site No. EFA-01	Permit Requirement			Report (Mo.Geo.Mean)			800 (Max.)	#/100ML Every Two Weeks Grab
Total Chlorine Residual (For Disinfection)	Sample Measurement			.60				
PARM Code 50060 A Mon.Site No. EFA-01	Permit Requirement			0.5 (Min.)			MG/L	5 Days/Week Grab
Nitrogen, Total (as N)	Sample Measurement						38	
PARM Code 00600 A Mon. Site No. EFA-01	Permit Requirement						Report (Max.)	mg/L Monthly 8-Hour FPC
Phosphorus, Total (as P)	Sample Measurement						7.1	
PARM Code 00665 A Mon. Site No. EFA-01	Permit Requirement						Report (Max.)	mg/L Monthly 8-Hour FPC
Flow, Total Plant	Sample Measurement	..059303						
PARM Code 50050 P Mon.Site No. FLW-01	Permit Requirement	0.216 (3MRADF)	MGD					Monthly Calculation
Percent Capacity, (3MRADF/Permitted Capacity) x 100	Sample Measurement			27.5%				
PARM Code 00180 I Mon.Site No. FLW-01	Permit Requirement			Report			%	Monthly Calculation
BOD, Carbonaceous 5 day, 20C	Sample Measurement			750				
PARM Code 80082 G Mon.Site No. INF-01	Permit Requirement			Report			MG/L	Monthly 8-Hour FPC
Solids, Total Suspended	Sample Measurement			930				
PARM Code 00530 G Mon.Site No. INF-01	Permit Requirement			Report			MG/L	Monthly 8-Hour FPC

DISCHARGE MONITORING REPORT - PART A (Continued)

FACILITY: Forest Lake Estates WWTF
 COUNTY: Pasco

MONITORING GROUP NUMBER: R-001
 MONITORING PERIOD: From: April 1, 2013 To: April 30, 2013

PERMIT NUMBER: FLA012801

Parameter		Quantity or Loading		Units	Quality or Concentration			Units	No. Ex.	Frequency of Analysis	Sample Type
Biosolids Quantity (Transferred to BTF)	Sample Measurement		12.112	0.757							
PARM Code B0007 + Mon. Site No. RMP-1	Permit Requirement		Report (Mo.Total)	dry tons						Monthly	Calculation
Biosolids Quantity (Landfilled)	Sample Measurement										
PARM Code B0008 + Mon. Site No. RMP-2	Permit Requirement		Report (Mo.Total)	dry tons						Monthly	Calculation

DAILY SAMPLE RESULTS - PART B

Permit Number:

FLA012801

Labrador/Forest Lake Estates WWTF

Monitoring Period

From April 1,2013

To April 30,2013

Pasco

	Flow (MGD) R-001	CBOD5 (mg/L)	TSS (mg/L)	Fecal Coliform Bacteria (#/100ml)	pH (SU)	TRC (For Disinfect.) (mg/L)	Notes
Code	50050.000000	80082	530.0	74055	00406	50060	
Mon Site	FLW-01	EFA-01	EFA-01	EFA-01	EFA-01	EFA-01	
1	0.063200				7.58	4.40	
2	0.057600	7.8	1.0	1.0	7.71	8.80	Inf CBOD 750 & T.S.S 930
3	0.070900				7.53	4.20	T.N 38 & T.P 7.1
4	0.066800				7.65	8.80	
5	0.059400				7.68	8.80	
6	0.048100				7.91	1.48	
7	0.048100						
8	0.046400				7.84	8.80	
9	0.042800				7.72	8.80	
10	0.045400				7.81	8.80	
11	0.047600				7.78	4.80	
12	0.052800				7.70	3.20	
13	0.052800						
14	0.029600				7.92	4.60	
15	0.043300				7.82	1.40	
16	0.038400	2.0	1.0	1.0	7.98	0.60	
17	0.039300				7.89	8.80	
18	0.043200				7.69	2.70	
19	0.047650				7.72	3.10	
20	0.047650						
21	0.026000				7.34	8.80	
22	0.039000				7.63	8.80	
23	0.035200				7.84	1.20	
24	0.031400				7.69	8.80	
25	0.037600				7.69	8.80	
26	0.034050				7.88	5.10	
27	0.034050				7.53	8.80	
28	0.015300						
29	0.027900				7.61	2.00	
30	0.028700	2.0	1.0	1.0	7.90	0.79	
31							
Total	1.300200	9.800	3.000	3.000			
Mo. Avg.	0.044414	3.93	1.00	1.00			

PLANT STAFFING:

Day shift Operator

Class: B

Certificate No

Name:

Class: A

Certificate No: 9151

Name: Lee Neal

Class: C

Certificate No

8045 Name: Dave Shotstall

Class: C

Certificate No:

Name:

Night Shift Operator

Class: _____

Certificate No: _____

Name: _____

Lead Operator

Class:

Certificate No: 13840

Name: Rob Buono

DEPARTMENT OF ENVIRONMENTAL PROTECTION DISCHARGE MONITORING REPORT - PART A

When Completed mail this report to: Department of Environmental Protection, Wastewater Compliance Evaluation Section, 13051 North Telecom Parkway, Temple Terrace, FL 33637-0926

PERMITTEE NAME: Labrador Utilities, Inc.
 MAILING ADDRESS: 200 Weathersfield Avenue
 Altamonte Springs, FL 32714
 pdlynn@uwwater.com

PERMIT NUMBER: FLA012801

LIMIT: Final
 CLASS SIZE: N/A

REPORT: Monthly
 GROUP: Domestic

FACILITY: Forest Lake Estates WWTF
 LOCATION: 14311 Paquette Way
 Zephyrhills, FL 33540

MONITORING GROUP NUMBER: R-001
 MONITORING GROUP DESC: Restricted Access Sprayfield (R-001), including Influent

COUNTY: Pasco

NO DISCHARGE to R-001:
 MONITORING PERIOD From: April 1, 2013
 To: April 30, 2013

Parameter		Quantity or Loading	Units	Quality or Concentration	Units	No. Ex.	Frequency of Analysis	Sample Type
Flow, to R-001	Sample Measurement	.052841						
PARM Code 50050 Mon.Site No. FLW-01	Permit Requirement	0.216 (AADF)	MGD				Monthly	Calculation
Flow, to R-001	Sample Measurement	.044414						
PARM Code 50050 Mon.Site No. FLW-01	Permit Requirement	Report (Mo.Avg.)	MGD				5 Days/Week	Meter
BOD, Carbonaceous 5 day, 20C	Sample Measurement			2.75				
PARM Code 80082 Mon.Site No. EFA-01	Permit Requirement			20.0 (An.Avg.)	MG/L		Monthly	Calculation
BOD, Carbonaceous 5 day, 20C	Sample Measurement			3.93				
PARM Code 80082 Mon.Site No. EFA-01	Permit Requirement			30.0 (Mo.Avg.)	MG/L		Every Two Weeks	8-Hour FPC
Solids, Total Suspended	Sample Measurement			1.56				
PARM Code 00530 Mon.Site No. EFA-01	Permit Requirement			20.0 (An.Avg.)	MG/L		Monthly	Calculation
Solids, Total Suspended	Sample Measurement			1.0				
PARM Code 00530 Mon.Site No. EFA-01	Permit Requirement			30.0 (Mo.Avg.)	MG/L		Every Two Weeks	8-Hour FPC

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

NAME/TITLE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT	SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT	TELEPHONE NO	DATE (YY/MM/DD)
Robert Buono	<i>Robert Buono</i>		2013/5/16

COMMENT AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here):

#6

SURVEY	Water system: <u>LABRADOR UTILITIES (FOREST LAKE ESTATES)</u>	System PWS #: <u>6514842</u>	Date of survey: <u>05/24/2013</u>
	Inspector name: <u>GERALD FOSTER</u>	Person(s) contacted: <u>ROBERT BUONO</u>	
	System type: <u>C</u>	Population: <u>2,356</u>	Connections: <u>1,178</u>
		Design capacity: <u>1,548,000</u>	Storage capacity: <u>34,000</u>
SYSTEM	System address: <u>6420 PRESIDENTIAL CIRCLE</u>	City: <u>ZEPHYRHILLS</u>	State: <u>FL</u> Zip: <u>33540</u>
	System phone: <u>(407) 869-1919</u>	Cell: _____	
	Fax number: _____	Email: _____	
OWNER	Owner name: <u>PATRICK FLYNN</u>	Owner title: <u>OWNER</u>	
	Owner address: <u>200 WEATHERSFIELD AVENUE</u>	City: <u>ALTAMONTE SPRINGS</u>	State: <u>FL</u> Zip: <u>32714</u>
	Owner phone: <u>(407) 869-1919</u>	Cell: _____	
	Fax number: _____	Email: <u>pcflyn@uiwater.com</u>	
OPERATOR	Operator required? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If "No", Operator sections not applicable)	Operator class & cert. number: <u>C 14571</u>	
	Operator name: <u>WILLIAM LEE NEAL</u>	Phone: <u>(800) 272-1919, Ext. 506</u>	
	Fax number: _____	Email: <u>wlneal@uiwater.com</u>	

SOURCE - WELL INFORMATION	Well Name and/or FL Unique Well ID	Well 1 AAC 0163	Well 2 AAC 0164	STORAGE FACILITIES	
	Well head sealed? (Pad/conduit/openings)	Yes	Yes		Yes
Well casing 12" above grade?	Yes	Yes	Yes	Inspections compliant? (annual/5yr)	
Casing vent compliant?(installed, screened)	Yes	Yes	Yes	Yes Next due 2015	
Check valve compliant? (installed/no leak)	Yes	Yes	Yes	Washouts compliant? (every 5 yrs)	
Tap Compliant? (Smooth/12" high/precheck)	Yes	Yes	Yes	Yes	
Flow measurable? (if applicable, GPM@psi)	Yes 3-27-13	Yes	Yes	Storage capacity compliant?(1/4 max)	
Flow meter accuracy checked?	Yes	Yes	Yes	Yes	
Well capacity > maximum day?	Yes	Yes	Yes	HYDRO APPURTENANCES: "X" box below if not compliant, NA	
Setbacks compliant?(hazard type and distance)	Yes	Yes	Yes	<input type="checkbox"/> PRV <input type="checkbox"/> Gauge <input type="checkbox"/> Sight glass <input type="checkbox"/> Bypass <input type="checkbox"/> Drain <input type="checkbox"/> Compliant	
TREATMENT	Name of plant & type of chlorination	Main Plant / Hypo	Main Plant / Hypo	GROUND/ELEVATED APPURTENANCES: "X" box below if not compliant.	
	O & M log compliant?	Yes	Yes		<input type="checkbox"/> Hatch <input type="checkbox"/> Vent <input type="checkbox"/> Overflow <input type="checkbox"/> Drain <input type="checkbox"/> Bypass <input checked="" type="checkbox"/> Compliant
	O & M manual compliant?	Yes	Yes	PUMPS/CONTROLS	
	Cl storage compliant? (no organics/acid/sun)	Yes	Yes		Manual or automatic controls?
	Chlorinator flow proportionate?	Yes	Yes	On/Off pressure of pumps?	
	Treated sample tap provided?	Yes	Yes	HSP High Service Pumps functional?	
	HYPO CL	Cl solution strength?	unknown	unknown	HSP capacity compliant?
		Solution tank compliant?(covered/etc)	Yes	Yes	Chlorine test kit compliant?
		Antisiphon protection compliant?	Yes	Yes	Chlorine grab sampling compliant?
		Safety: (Gloves/Apron/Eyewash/etc)			Bacti sampling compliant?
GAS CL		Cl room compliant?(separate/ventilation)	N/A	N/A	Chemical sampling compliant?
		Scales compliant? (installed/functional)	N/A	N/A	Lead/copper sampling compliant?(C,P)
	Safety: (SCBA/Gloves/Armonia)	N/A	N/A	DBP monitoring compliant? (C,P)	
AERATE	Choose type: "X" box below if not compliant N/A			MONITORING	
	<input type="checkbox"/> Screen <input type="checkbox"/> Tray <input type="checkbox"/> Lid <input type="checkbox"/> Bypass <input type="checkbox"/> Drain <input type="checkbox"/> Algae Free <input type="checkbox"/> Compliant				MONITORING PLANS: "X" box below if not compliant
DISTRIBUTION	Flushing of dead ends compliant?	Yes	Yes	<input type="checkbox"/> Bacteriological <input type="checkbox"/> Disinfection By-Products (C,P) <input type="checkbox"/> Lead & Copper (C,P)	
	Valve maintenance compliant?	Yes	Yes	NSF: "X" box below if not compliant	
	Distribution PSI compliant? (> 20 PSI)	Yes 78 psi	Yes	<input type="checkbox"/> Treatment Chemicals/Components <input type="checkbox"/> Storage <input type="checkbox"/> Pipe <input type="checkbox"/> New Meters	
	Chlorine residual above minimum?	Yes	Yes	CCC / Plan(C) implemented?	
OPERATOR				Record keeping compliant?	
				Security measures compliant?	
				Plant category and type?	
				Plant checked 5 days/week? (owner/rep)	
				Operator visits compliant?	
			MORs submittal compliant?	Yes	

FIELD SAMPLING RESULTS	Plant Cl (mg/L)	2.61 ppm	Distribution Cl (mg/L)	2.09 ppm
TECHNICAL ASSISTANCE PROVIDERS (TAP) RECOMMENDED? <input type="checkbox"/> Yes (see enclosed TAP information) <input checked="" type="checkbox"/> No TAP recommended at this time				

COMMENTS: Generator is operated for an hour every Friday. Aqua Dene added for corrosion control (Chem Tech pump used). Stenner Cl2 pump (40 GPD) used.

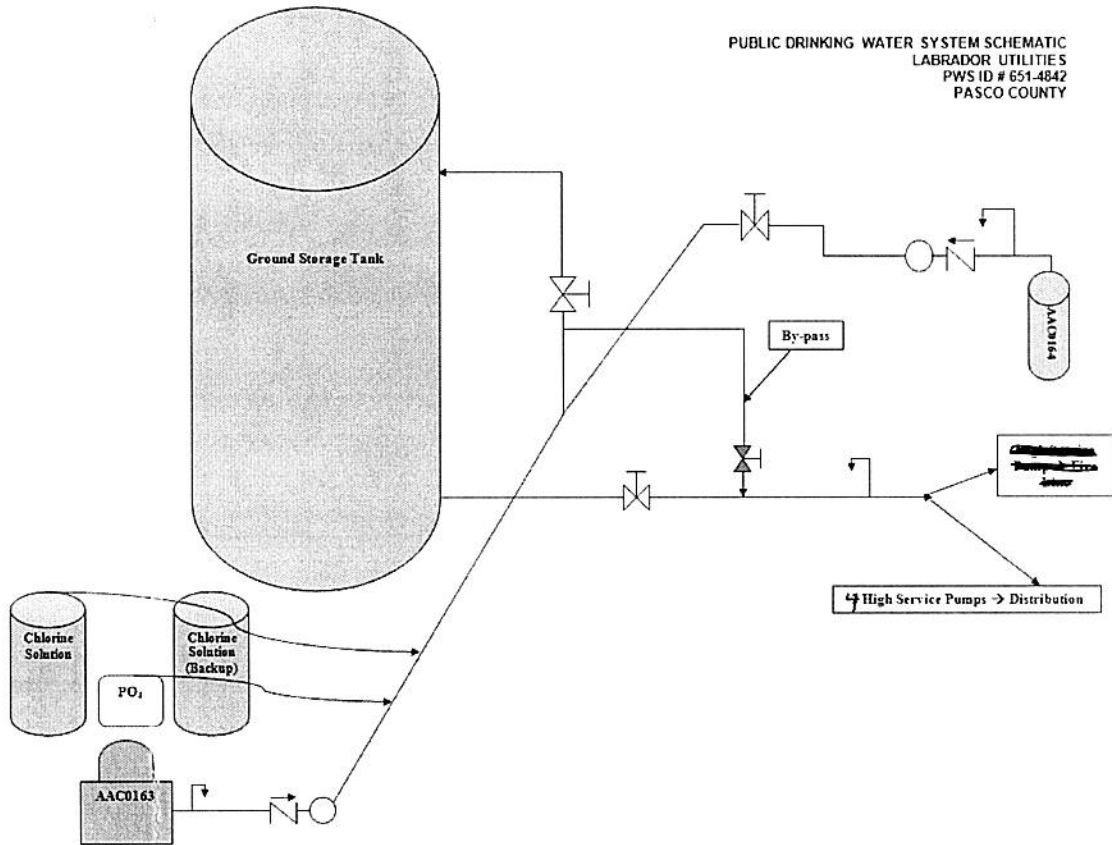
DEFICIENCIES

No deficiencies were observed during the inspection.

REMARKS AND RECOMMENDATIONS

No Remarks or Recommendations

SYSTEM SCHEMATIC



TECHNICAL ASSISTANCE PROVIDERS

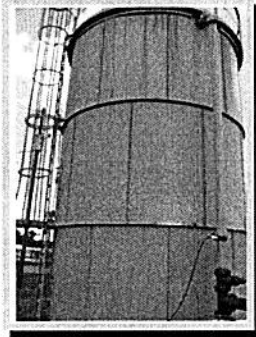
FLORIDA RURAL WATER ASSOCIATION
 2970 Wellington Circle W, Suite 101
 Tallahassee FL 32309-6885
 E-Mail: FRWA@frwa.net
 Home Page: <http://www.frwa.net>
 850.668.2746

DIGITAL PHOTOS

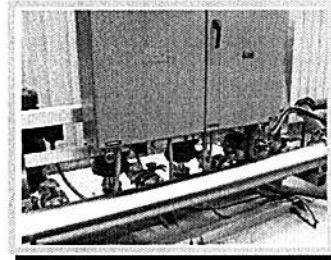
1. Type of Camera Used: Canon Powershot A570
2. Digital Recording Media: Luxor Memory Card
3. Were the photos altered?: (Yes or No) Yes If yes explain: Resized and cropped
4. Photographer: Gerald Foster



VFD HSPs



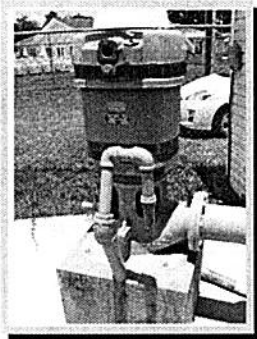
Water tower



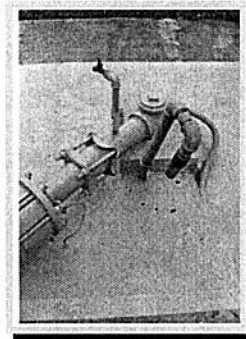
VFD control box



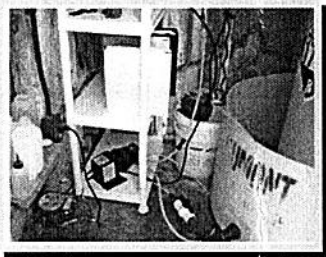
Onsite generator



Well 0163



Well 0164



Chlorine and Aquadene

SIGNATURE Gerald B. Foster TITLE ENVIRONMENTAL CONSULTANT DATE: June 21, 2013

REVIEWED BY David Bryan Brown TITLE ENV. MANAGER DATE: JULY 2, 2013

PWS Name: Labrador Utilities

PWS-ID No. 651-4842

MONITORING & REPORTS		DUE	COMMENTS
Microbiological ("Bacteriological")		Monthly	Disinfectant residuals must be reported individually on bacteriological reports.
Nitrate and Nitrite		2013	Sample at each POE every year.*
Primary Inorganics		2015	Sample at each POE every three years.
Secondaries		2015	Sample at each POE every three years.
Radiologicals	Gross Alpha	2018	Sample at each POE every three, six or nine years.
	Uranium	2018	Sample at each POE every three, six or nine years.
	Radium-226	2018	Sample at each POE every three, six or nine years.
	Radium-228	2018	Sample at each POE every three, six or nine years.
Volatile Organic Contaminants (VOCs)		2015	Sample at each POE every three years.
Synthetic Organic Contaminants (SOCs)		2015	Sample at each POE every three years or submit a Reduced Monitoring Application to waive 2015 testing if approved.
Stage II Disinfection Byproducts (DBPs) <i>Total Trihalomethanes & Haloacetic Acids (5)</i>		July-Sept. 2014	Sample according to approved IDSE plan or DEP Monitoring Plan.
Asbestos		2020	Certification or results due every nine years. Use Form 62-555.900(10), F.A.C.
Lead & Copper		June-Sept. 2015	Sample from sites approved on the Lead and Copper Sampling Plan the two six month periods.
Consumer Confidence Report (CCR) & CCR Certification of Delivery		July 1, 2013	CCR must be delivered by July 1, 2013. The CCR Certification of Delivery must be submitted to the Department by August 10, 2013. Use Form 62-555.900(19) Alternate, F.A.C.

#7

State of Florida
Department of Environmental Protection

ISSUED: 1/31/2013

LICENSE NO.: 0008937

THE CLASS B WASTEWATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2015

STEVE L. FULLER, JR

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

ISSUED: 1/31/2013

LICENSE NO.: 0007519

THE CLASS B DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2015

STEVE L. FULLER, JR

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

Company 259 is Labrador Utilities

Line No.	Employee Name	Business Unit	Company Name	ERCs	ERC %
1	Buono, Robert A.	248100	248		32.18%
2	Buono, Robert A.	248101	248		29.79%
3	Buono, Robert A.	259100	259		19.08%
4	Buono, Robert A.	259101	259		18.95%
5			-		100.00%
36	Fuller, Stephen	248100	248		32.18%
37	Fuller, Stephen	248101	248		29.79%
38	Fuller, Stephen	259100	259		19.08%
39	Fuller, Stephen	259101	259		18.95%
40			-		100.00%
55	Reincke, Sean	248100	248		14.86%
56	Reincke, Sean	248101	248		13.76%
57	Reincke, Sean	252106	252		20%
58	Reincke, Sean	252107	252		1.86%
59	Reincke, Sean	252125	252		14.57%
60	Reincke, Sean	252126	252		12.21%
61	Reincke, Sean	252128	252		5.01%
62	Reincke, Sean	259100	259		8.81%
63	Reincke, Sean	259101	259		8.77%
64			-		100.00%



JOB TITLE	Lead Water/Wastewater Treatment Operator
DEPARTMENT	Operations
STATUS	Non-Exempt
SUPERVISOR'S TITLE	Area Manager
JOB SUMMARY	Under limited supervision, performs routine tasks related to the operation of a water/wastewater treatment facility. Responsible for maintaining plant compliance with EPA standards and state water Commission. Assists with training of other personnel and leading work crews. Demonstrates continuous effort to improve operations, decrease turnaround times, streamline work processes and works cooperatively to provide quality seamless utility service. Works with AM and RM to ensure continuity of processes, goals and vision of UI.
ESSENTIAL FUNCTIONS	<ul style="list-style-type: none"> ▪ Oversees the operation and maintenance of water/wastewater treatment equipment, ensuring compliance with state and federal environmental protection limits. ▪ Oversees the organization and delegation of team tasks. ▪ Develops and maintains operational records and prepares reports in compliance with regulatory standards. ▪ Oversees sampling and testing systems, and the functionality of pumps, conveyors, blowers and other equipment. ▪ Installs and repairs pumps, motors, valves and piping; diagnoses, repairs and clarifies aeration equipment, ion exchange bins, filtration equipment and other major apparatuses. ▪ Monitors and samples well and groundwater upon entry to the system. Adjusts treatment levels when non-standard variances are detected. Samples water prior to exiting system. ▪ Detects and reports atypical conditions, such as: identifying damaged, malfunctioning and tampered meters, detecting and reporting leaks, high/low consumption, exposed wiring and other safety hazards. ▪ Cleans and maintains treatment plant, pumping stations and wells. Conducts ongoing repairs to equipment, or shuts down equipment for more extensive maintenance and repair, activating alternate equipment as needed. Requests services of outside maintenance vendor for major repairs and overhauls. ▪ Activates pumps, valves and other processing equipment to move water through various treatment processes. Disposes of waste materials removed from water in line with Company procedures and government controls. ▪ Implements emergency procedures in the event of overflow or spill of chemicals or unpurified water. Follows safety protocol and notifies local emergency responders. ▪ Adds chemicals to water by predetermined formula. Maintains minimum inventory levels of these materials. ▪ Reads and interprets meters and gauges on central control panel, or at individual machines or stages in the treatment process. Adjusts controls as needed. Retrieves computer reports on treatment process. ▪ Prepares reports and maintains logs on meter readings, tests, chemical and equipment usage, and all other recordkeeping requirements; maintains various Company records and other reports as required by the state.



	<ul style="list-style-type: none"> ▪ Back-washes filters and basins; handles chlorine in a safe, effective manner; assures proper working order of chlorine-related equipment. ▪ Ensures regulatory compliance and adherence to Company policies and standards. ▪ Coordinates construction and excavation involved in system repairs; estimates required labor and materials; identifies equipment needed for all projects; orders necessary parts. ▪ Maintains a safe working environment and reports safety concerns to Area Manager. ▪ Trains personnel in the areas of laboratory analysis, operations and maintenance procedures, as well as compliance to Company policies and procedures. ▪ Ensures all operators are equipped with necessary tools, parts and safety equipment to work effectively. ▪ Stays abreast of Federal, State and local regulations and environmental guidelines regarding water/wastewater treatment and distribution. ▪ Constant, independent travel daily between worksites on Company time.
ADDITIONAL RESPONSIBILITIES	<ul style="list-style-type: none"> ▪ May assist with training personnel on safety procedures. ▪ Assists with overseeing and inspections of local construction projects. ▪ Assists with the development of short and long term plans for operation of facilities, including contingency plans as well as plant and equipment removal/replacement. ▪ Assists with the design and construction of extension and improvement projects. ▪ Provides on-site customer communication. ▪ Acts as liaison between the customers and customer service. ▪ Responds to requests and inquiries from the general public. ▪ Demonstrates continuous effort to improve operations, decrease turnaround times, streamline work processes, and work cooperatively and jointly to provide quality seamless utility service. ▪ Performs other related duties as assigned.
COMPUTER SKILLS	<p>Required: MS Word, Excel; ability to learn internal software programs Preferred: Outlook, Internet Explorer</p>
ADDITIONAL SKILLS	<ul style="list-style-type: none"> ▪ Ability to work independently and under limited supervision. ▪ Demonstrates initiative to take on new tasks. ▪ Ability to mentor and guide co-workers to increase skill level, morale and efficiency. ▪ Ability to motivate others in pursuit of Company goals. ▪ Ability to read meters, charts and gauges and accurately maintain records of plant operations. ▪ Ability to read and comprehend written technical information and to communicate clearly and effectively, both verbally and in writing. ▪ Ability to review, classify, categorize, prioritize and/or analyze data. ▪ Ability to keep accurate records and prepare and submit accurate reports. ▪ Ability to perform mathematical equations to determine chemical doses required for flow rates and proper treatment. ▪ Ability to establish and maintain effective working relationships with the



	<p>general public, co-workers and regulatory agencies.</p> <ul style="list-style-type: none"> ▪ Ability to follow verbal and written instructions. ▪ Ability to operate, maneuver and/or control the actions of equipment, machinery, tools and/or materials used in performing essential functions.
EDUCATION	Required: HS Diploma or GED
CERTIFICATIONS/LICENSES	Currently holds the minimum licensing in order to be responsible operator in charge per state regulation, or holds the minimum licensing to be classified as an Operator II with the ability to attain minimum licensing to be responsible operator in charge within 1 year of employment; must maintain a valid driver's license.
EXPERIENCE	Requires a minimum of 5 years progressive experience working in utility management or the utility industry. Requires knowledge and experience in the operations, maintenance and processes of water/wastewater treatment; knowledge of the controls, instrumentation and mechanical equipment in the utility industry; knowledge of standard practices, terminology and safety standards in the utility industry; thorough knowledge of local, state and Federal water/wastewater regulations; knowledge and experience with the materials and chemicals used in these treatment processes.
PHYSICAL DEMANDS	Moderate to heavy physical demands, including lifting (75 lbs.), walking (10+ miles daily), climbing and mechanical repair.
EQUIPMENT USED	Handheld and/or Blackberry, laptop; water/wastewater facility equipment and machinery including pumps, aerators, chemical feed equipment, booster pumps, etc.; jack hammer and other construction equipment; operates and oversees the use of heavy equipment, including agricultural sludge spreaders; operates a Company issued motor vehicle.
TRAVEL REQUIRED	Within service area.
SHIFT	May include weekend scheduling; on-call, emergency call duty and paid overtime may be required. Requires 24 hour responsiveness to various situations.
ADDITIONAL COMMENTS	This document describes typical duties and responsibilities and is not intended to limit management from assigning other work as desired.
CONTACT INFORMATION	

Management maintains the right to assign or reassign duties and responsibilities at any time.



JOB TITLE	Water/Wastewater Treatment Operator I
DEPARTMENT	Operations
STATUS	Non-Exempt
SUPERVISOR'S TITLE	Area Manager
JOB SUMMARY	Under direct supervision, performs routine tasks related to the operation of water and/or wastewater treatment facilities. Assists with maintaining plant compliance with EPA standards and state water Commission. Performs general cleaning of grounds and buildings. Ensures plant safety and sanitary requirements.
ESSENTIAL FUNCTIONS	<ul style="list-style-type: none"> ▪ Operates and maintains water and/or wastewater treatment equipment, ensuring compliance with state and federal environmental protection limits. ▪ Monitors and samples well and groundwater upon entry to the system. Adjusts treatment levels when below-standard variances are detected. Samples water prior to exiting system. ▪ Detects and reports atypical conditions, such as: damaged, malfunctioning and tampered meters, detecting and reporting leaks, high/low consumption, exposed wiring and other safety hazards. ▪ Conducts ongoing repairs to equipment, or shuts down equipment for more extensive maintenance and repair, activating alternate equipment as needed. Requests services of outside maintenance vendor for major repairs and overhauls. ▪ Activates pumps, valves and other processing equipment to move water through various treatment processes. Disposes of waste materials removed from water in line with Company procedures and government controls. ▪ Assists Lead Operator with emergency procedures in the event of overflow or spill of chemicals or unpurified water. Follows safety protocol. ▪ Adds chemicals to water by predetermined formula. Advises Lead Operator when minimum inventory levels of these materials have been reached. ▪ Reads and interprets meters and gauges on central control panel, or at individual machines or stages in the treatment process. Adjusts controls as needed. Retrieves computer reports on treatment process. ▪ Prepares reports and maintains logs on meter readings, tests, chemical and equipment usage, and all other recordkeeping requirements; maintains various Company records and other reports as required by the state. ▪ Back-washes filters and basins; handles chlorine in a safe, effective manner; assures proper working order of chlorine-related equipment. ▪ Cleans and maintains treatment plant, pumping stations and wells; prepares and paints equipment, walls and floors. ▪ Ensures regulatory compliance and adherence to Company policies and standards. ▪ Maintains a safe working environment and reports safety concerns to Area Manager. ▪ Constant, independent travel daily between worksites on Company time.
ADDITIONAL RESPONSIBILITIES	<ul style="list-style-type: none"> ▪ Completes facility and vehicle inspections, along with related follow-up. ▪ Assists w repairs of water/wastewater treatment plant equipment.



	<ul style="list-style-type: none"> ▪ Forwards customer inquiries on to Operator II or Lead Operator. ▪ Demonstrates continuous effort to improve operations, decrease turnaround times, streamline work processes, and work cooperatively and jointly to provide quality seamless utility service. ▪ Ensures that facilities and grounds are kept clean and orderly and comply with Company standards. ▪ May install and read water meters. ▪ Performs other related duties as assigned.
COMPUTER SKILLS	Required: MS Word, Excel; ability to learn internal software programs Preferred: Outlook
ADDITIONAL SKILLS	<ul style="list-style-type: none"> ▪ Ability to read meters, charts and gauges and accurately maintain records of plant operations. ▪ Ability to read and comprehend written technical information and to communicate clearly and effectively, both verbally and in writing. ▪ Ability to review, classify, categorize, prioritize and/or analyze data. ▪ Ability to perform mathematical equations to determine chemical doses required for flow rates and proper treatment. ▪ Ability to establish and maintain effective working relationships with the general public, co-workers and regulatory agencies. ▪ Ability to follow verbal and written instructions. ▪ Ability to operate, maneuver and/or control the actions of equipment, machinery, tools and/or materials used in performing essential functions.
EDUCATION	Required: HS Diploma or GED
CERTIFICATIONS/LICENSES	Currently holds first-level operator license per state regulation, or ability to attain within 1 year of employment; may be in the process of obtaining second-level license; must maintain a valid driver's license.
EXPERIENCE	Requires 2 – 4 years mechanical experience, including at least 1 year specializing in chemical treatment of water and/or wastewater and/or a minimum of 1 year in water and/or wastewater utility field with experience in the operation and maintenance of ground-water supplied water systems and associated distribution system.
PHYSICAL DEMANDS	Moderate to heavy physical demands, including lifting (75 lbs.), walking (10+ miles daily), climbing and mechanical repair.
EQUIPMENT USED	Handheld and/or Blackberry, laptop; water and/or wastewater facility equipment and machinery including pumps, aerators, chemical feed equipment, booster pumps, etc.; jack hammer and other construction equipment; may operate heavy equipment; operates a Company issued motor vehicle.
TRAVEL REQUIRED	Within service area.
SHIFT	May include weekend scheduling; on-call, emergency call duty and paid overtime may be required.
ADDITIONAL COMMENTS	This document describes typical duties and responsibilities and is not intended to limit management from assigning other work as desired.
CONTACT INFORMATION	

Management maintains the right to assign or reassign duties and responsibilities at any time.





JOB TITLE	Water/Wastewater Treatment Operator II
DEPARTMENT	Operations
STATUS	Non-Exempt
SUPERVISOR'S TITLE	Area Manager
JOB SUMMARY	Under general supervision, performs routine tasks related to the operation of water and/or wastewater treatment facilities. Maintains plant compliance with EPA standards and state water Commission. Performs general cleaning of grounds and buildings. Ensures plant safety and sanitary requirements.
ESSENTIAL FUNCTIONS	<ul style="list-style-type: none"> ▪ Operates and maintains water and/or wastewater treatment equipment, ensuring compliance with state and federal environmental protection limits. ▪ Monitors and samples well and groundwater upon entry to the system. Adjusts treatment levels when below-standard variances are detected. Samples water prior to exiting system. ▪ Detects and reports atypical conditions, such as: damaged, malfunctioning and tampered meters, detecting and reporting leaks, high/low consumption, exposed wiring and other safety hazards. ▪ Conducts ongoing repairs to equipment, or shuts down equipment for more extensive maintenance and repair, activating alternate equipment as needed. Requests services of outside maintenance vendor for major repairs and overhauls. ▪ Activates pumps, valves and other processing equipment to move water through various treatment processes. Disposes of waste materials removed from water in line with Company procedures and government controls. ▪ Assists Lead Operator with emergency procedures in the event of overflow or spill of chemicals or unpurified water. Follows safety protocol. ▪ Adds chemicals to water by predetermined formula. Advises Lead Operator when minimum inventory levels of these materials have been reached. ▪ Reads and interprets meters and gauges on central control panel, or at individual machines or stages in the treatment process. Adjusts controls as needed. Retrieves computer reports on treatment process. ▪ Prepares reports and maintains logs on meter readings, tests, chemical and equipment usage, and all other recordkeeping requirements; maintains various Company records and other reports as required by the state. ▪ Back-washes filters and basins; handles chlorine in a safe, effective manner; assures proper working order of chlorine-related equipment. ▪ Cleans and maintains treatment plant, pumping stations and wells; prepares and paints equipment, walls and floors. ▪ Ensures regulatory compliance and adherence to Company policies and standards. ▪ Maintains a safe working environment and reports safety concerns to Area Manager. ▪ Constant, independent travel daily between worksites on Company time.
ADDITIONAL RESPONSIBILITIES	<ul style="list-style-type: none"> ▪ Completes facility and vehicle inspections, along with related follow-up. ▪ Installs and reads water meters. ▪ Acts as liaison between customers and customer service; provides on-site



	<p>customer communication.</p> <ul style="list-style-type: none"> ▪ Demonstrates continuous effort to improve operations, decrease turnaround times, streamline work processes, and work cooperatively and jointly to provide quality seamless utility service. ▪ Ensures that facilities and grounds are kept clean and orderly and comply with Company standards. ▪ Performs other related duties as assigned.
COMPUTER SKILLS	<p>Required: MS Word, Excel; ability to learn internal software programs Preferred: Outlook</p>
ADDITIONAL SKILLS	<ul style="list-style-type: none"> ▪ Ability to read meters, charts and gauges and accurately maintain records of plant operations. ▪ Ability to read and comprehend written technical information and to communicate clearly and effectively, both verbally and in writing. ▪ Ability to review, classify, categorize, prioritize and/or analyze data. ▪ Ability to perform mathematical equations to determine chemical doses required for flow rates and proper treatment. ▪ Ability to establish and maintain effective working relationships with the general public, co-workers and regulatory agencies. ▪ Ability to follow verbal and written instructions. ▪ Ability to operate, maneuver and/or control the actions of equipment, machinery, tools and/or materials used in performing essential functions.
EDUCATION	<p>Required: HS Diploma or GED</p>
CERTIFICATIONS/LICENSES	<p>Currently holds second-level operator license per state regulation, may be in the process of obtaining third-level license; must maintain a valid driver's license.</p>
EXPERIENCE	<p>Requires 3 – 5 years mechanical experience, including at least 3 years specializing in chemical treatment of water and/or wastewater and/or a minimum of 3 years in water and/or wastewater utility field with experience in the operation and maintenance of ground-water supplied water systems and associated distribution system.</p>
PHYSICAL DEMANDS	<p>Moderate to heavy physical demands, including lifting (75 lbs.), walking (10+ miles daily), climbing and mechanical repair.</p>
EQUIPMENT USED	<p>Handheld and/or Blackberry, laptop; water and/or wastewater facility equipment and machinery including pumps, aerators, chemical feed equipment, booster pumps, etc.; jack hammer and other construction equipment; may operate heavy equipment; operates a Company issued motor vehicle.</p>
TRAVEL REQUIRED	<p>Within service area.</p>
SHIFT	<p>May include weekend scheduling; on-call, emergency call duty and paid overtime may be required.</p>
ADDITIONAL COMMENTS	<p>This document describes typical duties and responsibilities and is not intended to limit management from assigning other work as desired.</p>
CONTACT INFORMATION	

Management maintains the right to assign or reassign duties and responsibilities at any time.

#8

Labrador Vehicle Descriptions

<u>Name</u>	<u>Position</u>				<u>Description</u>		
		<u>Asset Number</u>	<u>Vehicle Number</u>	<u>Serial Number</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>
(1) BUONO, ROBERT	LEAD OPERATOR	1005567	1146	JTDKN3DU9B5320724	2011	TOYOTA	Prius
(2) CHARD, RONALD	CROSS CONNECTION TECHNICIAN	1007025	1241	1GCESBF91C8126634	2012	CHEV	Colorado
(3) CUSSON, THOMAS	METER READER	102697	463	1GBK7C1C04F516803	2004	CHEV	C7500
(4) FLYNN, PATRICK	REGIONAL DIRECTOR	1007003	1446	2G1135SR7E9198277	2014	CHEV	Impala
(5) FULLER, STEPHEN	LEAD OPERATOR	1007016	1468	1GCNCPEH6EZ199188	2014	CHEV	Silverado 1500
(6) HAWS, SCOTTY	REGIONAL COMPLIANCE/	1005599	1148	JTDKN3DU2B1436564	2011	TOYOTA	Prius
(7) HOY, JOHN	PRESIDENT	1007068	1450	1G11A5SLXEF197276	2014	CHEV	Malibu
(8) NEAL, WILLIAM	AREA MANAGER	1007013	1449	1GCRCPEH2EZ197200	2014	CHEV	Silverado 1500
(9) REINCKE, SEAN	OPERATOR	160279	741	3GCEC14X07G242657	2007	CHEV	Silverado 1500
(10) ROJAS-RODRIGUEZ, ISRAEL	METER READER	1000372	868	1GCEC14X18Z212004	2008	CHEV	Silverado 1500
(11) WILSON, MICHAEL	REGIONAL MANAGER	1005597	1149	JTDKN3DU5B5338864	2011	TOYOTA	Prius
(12) Additional Pool Vehicle	NA	102706	508	1GBHK24UX5E233792	2005	CHEV	Silverado 2500
(13) Additional Pool Vehicle	NA	102750	608	1GCEC14V26Z102011	2006	CHEV	Silverado 1500