

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: March 17, 2015
TO: Carlotta Stauffer, Commission Clerk, Office of Commission Clerk
FROM: Kyasha Mapp, Attorney, Office of the General Counsel
RE: Docket Number 140135-WS - Application for increase in water/wastewater rates in Pasco County by Labrador Utilities, Inc.

Please place the attached documents in the above-referenced docket file. These documents were provided as electronic files and referenced in Labrador Utilities, Inc.'s February 24, 2015 response to Staff's Fifth Data Request.

KRM/as
Attachments

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7
259	259100	7765		State of FL-855100.7765	JA	278486	3/31/2012		(228.11)	(228.11)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259101	7765		State of FL-855100.7765	JA	278486	3/31/2012		(224.23)	(224.23)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259100	7765		State of FL-855100.7765	JA	278486	4/30/2012		(59.79)	(59.79)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259101	7765		State of FL-855100.7765	JA	278486	4/30/2012		(58.94)	(58.94)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259100	7765		State of FL-855100.7765	JA	278486	5/31/2012		(51.87)	(51.87)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259101	7765		State of FL-855100.7765	JA	278486	5/31/2012		(50.96)	(50.96)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259100	7765		State of FL-855100.7765	JA	278486	9/30/2012		(34.97)	(34.97)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259101	7765		State of FL-855100.7765	JA	278486	9/30/2012		(34.35)	(34.35)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
										<u>(743.22)</u>				

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7
259	259100	7765		State of FL-855100.7765	JA	278486	2/28/2013		(80.44)	(80.44)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259101	7765		State of FL-855100.7765	JA	278486	2/28/2013		(79.07)	(79.07)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259100	7765		State of FL-855100.7765	JA	278486	3/31/2013		(114.24)	(114.24)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259101	7765		State of FL-855100.7765	JA	278486	3/31/2013		(112.65)	(112.65)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259100	7765		State of FL-855100.7765	JA	278486	4/30/2013		(54.56)	(54.56)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259101	7765		State of FL-855100.7765	JA	278486	4/30/2013		(53.60)	(53.60)	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259100	7765		State of FL-855100.7765	JA	278486	11/30/2013	42.20		42.20	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
259	259101	7765		State of FL-855100.7765	JA	278486	11/30/2013	41.53		41.53	UA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
										<u>(410.83)</u>				

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7
855	855100	7765		DEPOSIT 01/12/12	JE	283248	1/12/2012	2,181.30		2,181.30	AA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 01/12/12	JE	283248	1/12/2012		(2,181.30)	(2,181.30)	AA	P	7761 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 3/14/12	JE	288284	3/14/2012		(18,625.00)	(18,625.00)	AA	P	7762 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 4/3/12	JE	288582	4/3/2012		(2,628.00)	(2,628.00)	AA	P	7763 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 4/3/12	JE	288582	4/3/2012		(2,365.00)	(2,365.00)	AA	P	7764 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 05/25/12	JE	290086	5/25/2012		(1,800.00)	(1,800.00)	AA	P	7765 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 05/30/12 WIRE	JE	290134	5/30/2012		(2,500.00)	(2,500.00)	AA	P	7766 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		SALE OF VEHICLES WT 9/26/12	JE	291288	9/26/2012		(1,460.00)	(1,460.00)	AA	P	7767 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		SALE OF VEHICLES WT 9/26/12	JE	291288	9/26/2012		(1,460.00)	(1,460.00)	AA	P	7768 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7
855	855100	7765		RECL REFUND PV DOC # 504815	JE	296102	11/19/2013	3,500.00		3,500.00	AA	P	7760 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		WIRE TRSF DEPOSIT 04/16/13	JE	293774	4/16/2013		(2,400.00)	(2,400.00)	AA	P	7761 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		WIRE TRSF DEPOSIT 04/16/13	JE	293774	4/16/2013		(2,200.00)	(2,200.00)	AA	P	7762 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 03/27/13	JE	293469	3/27/2013		(1,165.00)	(1,165.00)	AA	P	7763 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 03/12/13	JE	293364	3/15/2013		(1,501.00)	(1,501.00)	AA	P	7764 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 03/07/13	JE	293467	3/7/2013		(2,125.05)	(2,125.05)	AA	P	7765 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 03/04/13	JE	293238	3/4/2013		(1,800.00)	(1,800.00)	AA	P	7766 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 03/04/13	JE	293238	3/4/2013		(2,800.00)	(2,800.00)	AA	P	7767 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 02/28/13	JE	293126	2/28/2013		(1,900.00)	(1,900.00)	AA	P	7768 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 02/28/13	JE	293126	2/28/2013		(2,125.05)	(2,125.05)	AA	P	7769 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 02/28/13	JE	293126	2/28/2013		(1,150.00)	(1,150.00)	AA	P	7770 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		DEPOSIT 02/28/13	JE	293126	2/28/2013		(3,500.00)	(3,500.00)	AA	P	7771 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY
855	855100	7765		REVERSE DEPOSIT 02/28/13	JE	293134	2/28/2013	2,125.05		2,125.05	AA	P	7772 - GAIN/LOSS ON DISPOSITION	SALE OF UTILITY PROPERTY

JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Explanation -Remark-	Purchase Order	Asset Number	LT 1 Amount
2	JE	283248	1/12/2012	DEPOSIT 01/12/12	D.MAUS TOYOTA CK # 158624			-2,181.30
4	JE	283248	1/12/2012	DEPOSIT 01/12/12	D.MAUS TOYOTA CK # 158624			2,181.30
2	JE	288284	3/14/2012	DEPOSIT 3/14/12	SALE OF VEHICLES			-18,625.00
6	JE	288582	4/3/2012	DEPOSIT 4/3/12	SALE OF VEHICLE UNIT # 109		102507	-2,365.00
5	JE	288582	4/3/2012	DEPOSIT 4/3/12	SALE OF VEHICLE UNIT # 513		102711	-2,628.00
3	JE	290086	5/25/2012	DEPOSIT 05/25/12	SALE OF VEHICLE # 0453		102688	-1,800.00
3	JE	290134	5/30/2012	DEPOSIT 05/30/12 WIRE	SALE OF VEHICLE # 728		102857	-2,500.00
5	JE	291288	9/26/2012	SALE OF VEHICLES WT 9/26/12	SALE OF VEHICLE # 637		102778	-1,460.00
4	JE	291288	9/26/2012	SALE OF VEHICLES WT 9/26/12	SALE OF VEHICLE # 423		102660	-1,460.00
3	JE	293126	2/28/2013	DEPOSIT 02/28/13	SALE OF VEHICLE # 0813		160296	-3,500.00
9	JE	293126	2/28/2013	DEPOSIT 02/28/13	SALE OF VEHICLE # 0610		102752	-1,150.00
11	JE	293126	2/28/2013	DEPOSIT 02/28/13	SALE OF VEHICLE # 0829		160297	-1,900.00
10	JE	293126	2/28/2013	DEPOSIT 02/28/13	SALE OF VEHICLE # 0544		102742	-2,125.05
2	JE	293134	2/28/2013	REVERSE DEPOSIT 02/28/13	REVERSE SALE OF VEHICLE # 0544		102742	2,125.05
3	JE	293238	3/4/2013	DEPOSIT 03/04/13	SALE OF VEHICLE # 0658		102799	-2,800.00
2	JE	293238	3/4/2013	DEPOSIT 03/04/13	SALE OF VEHICLE # 0811		160294	-1,800.00
3	JE	293467	3/7/2013	DEPOSIT 03/07/13	SALE OF VEHICLE # 0544		102742	-2,125.05
7	JE	293364	3/15/2013	DEPOSIT 03/12/13	SALE OF VEHICLE # 0429		102666	-1,501.00
3	JE	293469	3/27/2013	DEPOSIT 03/27/13	SALE OF VEHICLE # 0454		102689	-1,165.00
2	JE	293774	4/16/2013	WIRE TRSF DEPOSIT 04/16/13	SALE OF VEHICLE # 0503		102701	-2,400.00
3	JE	293774	4/16/2013	WIRE TRSF DEPOSIT 04/16/13	SALE OF VEHICLE # 0813		160296	-2,200.00
2	JE	296102	11/19/2013	RECL REFUND PV DOC # 504815	RECL REFUND PV DOC # 504815			3,500.00
				Column Total				-47,879.05
				Ledger Total				-47,879.05
				Posted Total				-47,879.05
				Unposted Total				

CP

Batch #: 126786
 Document #: 288284

Reviewed By: _____
 Prepared By: Victoria M. Pietras
 Reversing Yes

GL Date: 03/14/12

Posted Date: _____
 NO X
4/4/2012

Journal Description: DEPOSIT 03/14/12

Debit Total 18,625.00
 Credit Total 18,625.00

Account Number	Remark	Debit Amount	Credit Amount
103.2640.11	DEPOSIT 03/14/12	18,625.00	
855100.7765	SALE OF VEHICLES		18,625.00

9 VEHICLES SOLD, THEN 1 RETURNED

VOID sale of vehicle # 0702

Vehicle Sale Journal Entries Labrador RC (1).pdf

Reverse Sale of Vehicle # 0702 , FA # 102831

From: Don Suddith

Sent: Thursday, March 15, 2012 10:52 AM

To: Erin R. Coughlin; Christine Kim

Cc: Jim Andrejko; Kendra E. Rose; Debbie A. Plumb

Subject: RE: Fleet Vehicle Divestments

We need to reverse one of the truck sales as we had to pull one back in service due to accident that destroyed another vehicle.

On the attached list, vehicle #0702 was not actually sold and we will need to refund the buyer the \$2,656.

I will send Christine wire instructions to refund the money for this vehicle. Sorry for the mistake but this was a last minute decision due to an accident

VEH #	Sale Price	YR	MODEL	GVW	VIN NUMBER	Location	Previous Location	FA	Cost/Plant	Accum	NBV	BU	
0019	\$2,470.00	2000	S-10	3259	1GCCS14W9YK196208	Summertree	Mid-County	102473	15,363.17	(15,363.17)	-	855100	
0062	\$2,445.00	2000	S-10	3245	1GCCS14W7YK246782	Altamonte Office	Sanlando	102494	15,357.76	(15,357.76)	-	855100	
0130	\$2,489.00	2001	SILVERADO	4095	1GCEC14W31Z308696	Summertree	Eagle Ridge	102524	17,651.68	(17,651.68)	-	855100	
0220	\$1,541.00	2002	S-10	3290	1GCCS14W128209201	Altamonte Office	Sanlando	102547	13,356.21	(13,356.21)	-	855100	
0312	\$1,309.00	2003	SILVERADO	4215	1GCEC14X03Z114378	Altamonte Office	Sanlando	102570	19,053.10	(19,053.10)	-	855100	
0436	\$1,607.00	2004	SILVERADO	4216	1GCEC14X24Z201474	Summertree	Mid-County	102673	18,847.25	(18,847.25)	-	855100	
0448	\$3,556.00	2004	SILVERADO	4220	1GCEC14X14Z317037	Altamonte Office	Pennbrooke	102683	18,712.57	(18,712.57)	-	855100	
0612	\$3,208.00	2006	COLORADO	3361	1GCCS146768129150	Altamonte Office	UIF-Sem/Orng	102754	16,471.74	(16,471.74)	-	855100	
0702	\$2,656.00	2007	COLORADO	3349	1GCCS14E778114253	Altamonte Office	LUSI/Lk Groves	102831	17,539.71	(17,539.71)	-	855100	
									<u>\$21,281.00</u>	<u>152,353.19</u>	<u>(152,353.19)</u>		
0702	\$2,656.00	2007	COLORADO	3349	1GCCS14E778114253	Altamonte Office	LUSI/Lk Groves	102831	17,539.71	(17,539.71)			
									<u>\$18,625.00</u>	<u>134,813.48</u>	<u>(134,813.48)</u>		

→ returned on 3/15/12

** FINAL **

Date Disposed 3/14/2012

Batch Number 125556

G/L Date 3/14/2012

Disposal Method/Type

Asset Number	Account Number	LT	Subledger/TypeDocument.....			Debit Amount	Credit Amount
				Number	Type	Company		
102473 00 CHEV S10 4X2 REG	855.1555 TRANSPORTATION EQPT WTR	AA		288073	AD	00855		15,363.17-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288073	AD	00855	15,363.17	
102494 00 CHEV S-10	855.1555 TRANSPORTATION EQPT WTR	AA		288074	AD	00855		15,357.76-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288074	AD	00855	15,357.76	
102524 01 CHEV 1500 FULL-TRANSFERRED	855.1555 TRANSPORTATION EQPT WTR	AA		288075	AD	00855		17,651.68-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288075	AD	00855	17,651.68	
102547 02 CHEV S-10	855.1555 TRANSPORTATION EQPT WTR	AA		288076	AD	00855		13,356.21-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288076	AD	00855	13,356.21	
102570 03 CHEVY C15	855.1555 TRANSPORTATION EQPT WTR	AA		288077	AD	00855		19,053.10-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288077	AD	00855	19,053.10	
102673 04 CHEV C15 FULL	855.1555 TRANSPORTATION EQPT WTR	AA		288078	AD	00855		18,847.25-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288078	AD	00855	18,847.25	
102683 04 CHEV C15	855.1555 TRANSPORTATION EQPT WTR	AA		288079	AD	00855		18,712.57-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288079	AD	00855	18,712.57	
102754 06 CHEV COLORADO	855.1555 TRANSPORTATION EQPT WTR	AA		288080	AD	00855		16,471.74-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288080	AD	00855	16,471.74	
102831 07 CHEV COLORADO	855.1555 TRANSPORTATION EQPT WTR	AA		288081	AD	00855		17,539.71-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		288081	AD	00855	17,539.71	

SUMMARY ACCOUNT TOTALS BY LEDGER TYPE:

Cost Account	Amount	LT
855.1555	152,353.19-	AA
Accumulated Depreciation Account	Amount	LT
855.2300	152,353.19	AA

Error Number: 071W G/L Post Not Executed - Version Blank

Batch Ty/Number	Z	125556	Post Out of Balance	N	Multi-Currency Conversion	Y									
Batch Date		3/15/2012	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N									
Document Ty	Number	Co	Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
AD	288073	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		15,363.17-				00102473	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288073	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	15,363.17					00102473	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
AD	288074	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		15,357.76-				00102494	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288074	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	15,357.76					00102494	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
AD	288075	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		17,651.68-				00102524	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288075	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	17,651.68					00102524	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
AD	288076	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		13,356.21-				00102547	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288076	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	13,356.21					00102547	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
AD	288077	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		19,053.10-				00102570	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288077	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	19,053.10					00102570	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
AD	288078	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		18,847.25-				00102673	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288078	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	18,847.25					00102673	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
AD	288079	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		18,712.57-				00102683	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288079	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	18,712.57					00102683	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
AD	288080	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		16,471.74-				00102754	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288080	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	16,471.74					00102754	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
AD	288081	00855	3/14/2012		00855	855.1555 TRANSPORTATION EQPT WTR	USD		17,539.71-				00102831	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288081	00855	3/14/2012		00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD	17,539.71					00102831	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
Ledger Type Totals							AA	152,353.19	152,353.19-						

Batch Ty/Number Z 125536 Post Out of Balance N Multi-Currency Conversion Y
 Batch Date 3/15/2012 InterCo Settlement Mthd 2 Multi-Currency InterCo JE N

Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
AD	288081	00855	3/14/2012	V	00855	855.1555 TRANSPORTATION EQPT WTR	USD	17,539.71					00102831	SALE OF VEHICLES TRANSPORTATION EQPT WTR	
AD	288081	00855	3/14/2012	V	00855	855.2300 ACC DEPR-TRANSPORTATION WTR	USD		17,539.71-				00102831	SALE OF VEHICLES ACC DEPR-TRANSPORTATION WTR	
Ledger Type Totals							AA	17,539.71	17,539.71-						

Batch #:	<u>128827</u>	Reviewed By:	
Document #:	<u>288582</u>	Prepared By:	<u>Victoria M. Pietras</u>
		Reversing	Yes <input type="checkbox"/>
			NO <input checked="" type="checkbox"/>
GL Date:	<u>04/03/12</u>	Posted Date:	<u>5/3/2012</u>

Journal Description:	<u>DEPOSIT 04/03/12</u>	Debit Total	14,811.48
		Credit Total	14,811.48

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	DEPOSIT 04/03/12	14,811.48		
246100.7680	AMERICAN TOWER CK#587435 4/12		1,847.34	
287100.7680	AT&T CK # 3315225086 3/12		3,059.64	
287100.7680	CLEAR WIRELESS CK#135251 4/12		2,440.07	
855100.7765	SALE OF VEHICLE UNIT # 513		2,628.00	102711
855100.7765	SALE OF VEHICLE UNIT # 109		2,365.00	102507
259102.6090	FOREST LAKE RENT REFUND # 3636		30.02	
128100.7680	AT&T CK # 3315241217 3/12		2,441.41	

R09801

Utilities Inc
General Ledger Post

4/4/2012 11:31:34
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Batch Ty/Number Batch Date	G	126786 4/4/2012	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N								
Document Ty Number Co	G/L Date	R	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark		
JE 288284 00103	3/14/2012		00103	103.2640 11	USD	18,625.00						DEPOSIT 3/14/12		
				CASH-CHASE-DEPOSITORY								DEPOSIT 03/14/12	1.0	
JE 288284 00103	3/14/2012		00855	855100 7765	USD		18,625.00-					DEPOSIT 3/14/12		
				SALE OF UTILITY PROPERTY								SALE OF VEHICLES	2.0	
AF 288284 00103	3/14/2012		00855	855.2710	USD	18,625.00			0000103	A		Post Due To Account 288284		
				A/R ASSOC COS									AE 1.0	
AE 288284 00103	3/14/2012		00103	103.2710	USD		18,625.00-		0000855	A		Post Due From Account 288284		
				A/R ASSOC COS									AE 2.0	
				Ledger Type Totals	AA	37,250.00	37,250.00-							



Batch #:	<u>130593</u>	Reviewed By:	<u>Victoria M. Pietras</u>
Document #:	<u>290086</u>	Prepared By:	Yes <input type="checkbox"/>
		Reversing	NO <input checked="" type="checkbox"/>
GL Date:	<u>05/25/12</u>	Posted Date:	<u>6/1/2012</u>

Journal Description:	<u>DEPOSIT 05/25/12</u>	Debit Total	3,647.34
		Credit Total	3,647.34

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	DEPOSIT 05/25/12	3,647.34		
246100.7680	AMERICAN TOWER CK # 599053 6/12		1,847.34	
855100.7765	SALE OF VEHICLE # 0453		1,800.00	102688

R12164

Utilities Inc
Mass Asset Disposals

5/24/2012 15:49:56

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** FINAL **

Date Disposed 5/17/2012

Batch Number 130089

G/L Date 5/17/2012

Disposal Method/Type

Asset Number	Account Number	LT	Subledger/TypeDocument.....			Debit Amount	Credit Amount
				Number	Type	Company		
102688 04 CHEV C15 EXT CAB	855 1555 TRANSPORTATION EQPT WTR	AA		288736	AD	00855		23,157.56-
	855 2300 ACC DEPR-TRANSPORTATION WTR	AA		288736	AD	00855	23,157.56	

SUMMARY ACCOUNT TOTALS BY LEDGER TYPE:

Cost Account	Amount	LT
855 1555	23,157.56-	AA
Accumulated Depreciation Account	Amount	LT
855 2300	23,157.56	AA

Error Number 071W G/L Post Not Executed - Version Blank

OK

Batch #:	<u>130729</u>	Reviewed By:	<u>Victoria M. Pietras</u>
Document #:	<u>290134</u>	Prepared By:	<u>Victoria M. Pietras</u>
		Reversing	Yes <input type="checkbox"/>
			NO <input checked="" type="checkbox"/>
GL Date:	<u>05/30/12</u>	Posted Date:	<u>6/4/2012</u>

Journal Description:	<u>DEPOSIT 05/30/12 WIRE</u>	Debit Total	12,000.00
		Credit Total	12,000.00

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	DEPOSIT 05/30/12 WIRE	12,000.00		
864100.7765	SALE OF VEHICLE # 543		1,000.00	102741
855100.7765	SALE OF VEHICLE # 728		2,500.00	102857
850100.7765	SALE OF VEHICLE # 328		2,000.00	102586
856100.7765	SALE OF VEHICLE # 667		4,000.00	102808
861100.7765	SALE OF VEHICLE # 620		2,500.00	102762

Only \$11,500 deposited in May. \$500 will be deposited in June.

Batch Ty/Number Batch Date	G	130593 6/1/2012	Post Out of Balance InterCo Settlement Mthd	N 2	Multi-Currency Conversion Multi-Currency InterCo JE	Y N								
Document Ty Number Co		G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark	
JF 290086 00103		5/25/2012		00103	103 2640 11	USD	3,647.34						DEPOSIT 05/25/12	
					CASH-CHASE-DEPOSITORY								DEPOSIT 05/25/12	1.0
JF 290086 00103		5/25/2012		00246	246100 7680	USD		1,847.34-					DEPOSIT 05/25/12	
					RENTAL INCOME								AMERICAN TOWER CK # 599053 6/I	2.0
JF 290086 00103		5/25/2012		00855	855100 7765	USD		1,800.00-				00102688	DEPOSIT 05/25/12	
					SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0453	3.0
AF 290086 00103		5/25/2012		00246	246 2710	USD	1,847.34			00000103	A		Post Due To Account 290086	
					A/R ASSOC COS									AE 1.0
AF 290086 00103		5/25/2012		00103	103 2710	USD		1,847.34-		00000246	A		Post Due From Account 290086	
					A/R ASSOC COS									AE 2.0
AF 290086 00103		5/25/2012		00855	855 2710	USD	1,800.00			00000103	A		Post Due To Account 290086	
					A/R ASSOC COS									AE 3.0
AF 290086 00103		5/25/2012		00103	103 2710	USD		1,800.00-		00000855	A		Post Due From Account 290086	
					A/R ASSOC COS									AE 4.0
					Ledger Type Totals	AA	7,294.68	7,294.68-						

Batch Ty: Number	G	130729	Post Out of Balance	N	Multi-Currency Conversion	Y								
Batch Date		6/4/2012	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N								
Document	Co	G/L	R	Co	Account Number	Cur	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark	
JE 290134	00103	5/30/2012		00103	103.2640.11	USD	12,000.00						DEPOSIT 05/30/12 WIRE	
					CASH-CHASE-DEPOSITORY								DEPOSIT 05/30/12 WIRE	1.0
JE 290134	00103	5/30/2012		00864	864100.7765	USD		1,000.00-				60102741	DEPOSIT 05/30/12 WIRE	
					SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 543	2.0
JE 290134	00103	5/30/2012		00855	855100.7765	USD		2,500.00-				00102857	DEPOSIT 05/30/12 WIRE	
					SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 728	3.0
JE 290134	00103	5/30/2012		00850	850100.7765	USD		2,000.00-				00102586	DEPOSIT 05/30/12 WIRE	
					SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 328	4.0
JE 290134	00103	5/30/2012		00856	856100.7765	USD		4,000.00-				00102808	DEPOSIT 05/30/12 WIRE	
					SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 667	5.0
JE 290134	00103	5/30/2012		00861	861100.7765	USD		2,500.00-				00102762	DEPOSIT 05/30/12 WIRE	
					SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 620	6.0
AF 290134	00103	5/30/2012		00850	850.2710	USD	2,000.00			00000103	A		Post Due To Account 290134	
					A/R ASSOC COS								AE	1.0
AF 290134	00103	5/30/2012		00103	103.2710	USD		2,000.00-		00000850	A		Post Due From Account 290134	
					A/R ASSOC COS								AE	2.0
AF 290134	00103	5/30/2012		00855	855.2710	USD	2,500.00			00000103	A		Post Due To Account 290134	
					A/R ASSOC COS								AE	3.0
AF 290134	00103	5/30/2012		00103	103.2710	USD		2,500.00-		00000855	A		Post Due From Account 290134	
					A/R ASSOC COS								AE	4.0
AF 290134	00103	5/30/2012		00856	856.2710	USD	4,000.00			00000103	A		Post Due To Account 290134	
					A/R ASSOC COS								AE	5.0
AF 290134	00103	5/30/2012		00103	103.2710	USD		4,000.00-		00000856	A		Post Due From Account 290134	
					A/R ASSOC COS								AE	6.0
AF 290134	00103	5/30/2012		00861	861.2710	USD	2,500.00			00000103	A		Post Due To Account 290134	
					A/R ASSOC COS								AE	7.0
AF 290134	00103	5/30/2012		00103	103.2710	USD		2,500.00-		00000861	A		Post Due From Account 290134	
					A/R ASSOC COS								AE	8.0
AF 290134	00103	5/30/2012		00864	864.2710	USD	1,000.00			00000103	A		Post Due To Account 290134	
					A/R ASSOC COS								AE	9.0
AF 290134	00103	5/30/2012		00103	103.2710	USD		1,000.00-		00000864	A		Post Due From Account 290134	
					A/R ASSOC COS								AE	10.0
Ledger Type Totals						AA	24,000.00	24,000.00-						

CM

Batch #:	<u>138647</u>	Reviewed By:	
Document #:	<u>291288</u>	Prepared By:	<u>Victoria M. Pietras</u>
GL Date:	<u>09/26/12</u>	Reversing	Yes <input type="checkbox"/>
			NO <input checked="" type="checkbox"/>
		Posted Date:	<u>10/1/2012</u>

Journal Description:	<u>SALE OF VEHICLES WT 9/26/12</u>	Debit Total	35,000.00
		Credit Total	35,000.00

Account Number	Remark	Debit Amount	Credit Amount	Asset Number	
103.2640.11	SALE OF VEHICLES WT 9/26/12	35,000.00			
853100.7765	SALE OF VEHICLE # 506		1,460.00	102704	Silverado 1500
853100.7765	SALE OF VEHICLE # 627		1,460.00	102769	Silverado 1500
855100.7765	SALE OF VEHICLE # 423		1,460.00	102660	Silverado 1500
855100.7765	SALE OF VEHICLE # 637		1,460.00	102778	Silverado 1500
863100.7765	SALE OF VEHICLE # 360		1,460.00	102617	Silverado 1500
863100.7765	SALE OF VEHICLE # 412		1,460.00	102649	Silverado 1500
863100.7765	SALE OF VEHICLE # 434		1,460.00	102671	Silverado 1500
864100.7765	SALE OF VEHICLE # 121		1,460.00	102516	Silverado 1500
864100.7765	SALE OF VEHICLE # 340		1,460.00	102597	Silverado 1500
864100.7765	SALE OF VEHICLE # 520		1,460.00	102718	Silverado 1500
864100.7765	SALE OF VEHICLE # 527		1,460.00	102725	Silverado 1500
864100.7765	SALE OF VEHICLE # 602		1,460.00	102744	Silverado 1500
864100.7765	SALE OF VEHICLE # 603		1,460.00	102745	Silverado 1500
864100.7765	SALE OF VEHICLE # 677		1,460.00	102818	Silverado 1500
864100.7765	SALE OF VEHICLE # 678		1,460.00	102819	Silverado 1500
864100.7765	SALE OF VEHICLE # 760		1,460.00	164946	Silverado 1500
864100.7765	SALE OF VEHICLE # 844		1,420.00	164950	Silverado 1500
865100.7765	SALE OF VEHICLE # 452		1,460.00	102687	Silverado 1500
865100.7765	SALE OF VEHICLE # 416		1,460.00	102653	Silverado 1500
866100.7765	SALE OF VEHICLE # 432		1,460.00	102669	Silverado 2500 Chas 2wd Ubody
866100.7765	SALE OF VEHICLE # 515		1,460.00	102713	Silverado 1500
866100.7765	SALE OF VEHICLE # 350		1,460.00	102607	F-150 Ext Cab
866100.7765	SALE OF VEHICLE # 366		1,460.00	102621	TrailBlazer
866100.7765	SALE OF VEHICLE # 316		1,460.00	102574	Silverado 1500

Victoria M. Pietras

From: Christine Kim
Sent: Monday, October 01, 2012 9:13 AM
To: Victoria M. Pietras; Michael Grant
Subject: FW: Bank Deposit

FYI

Somehow need to figure out how to retire all these vehicles... FUN!

From: Kendra E. Rose
Sent: Monday, October 01, 2012 9:07 AM
To: Christine Kim
Cc: Debbie A. Plumb
Subject: RE: Bank Deposit

I can send a list now. The documents went out for signatures Friday and I will send those as soon as we receive them back.

Region	Vehicle	Sold Price	Year	Make	Model	VIN
Atlantic	0506	\$ 1,460	2005	CHEV	Silverado 1500	1GCEK14T45Z129114
Atlantic	0627	\$ 1,460	2006	CHEV	Silverado 1500	1GCEC14V26Z124381
South	0360	\$ 1,460	2003	CHEV	Silverado 1500	1GCEC14V63E301470
South	0412	\$ 1,460	2004	CHEV	Silverado 1500	1GCEC14X14Z107764
South	0434	\$ 1,460	2004	CHEV	Silverado 1500	1GCEC14V34Z245207
Southeast	0121	\$ 1,460	2001	CHEV	Silverado 1500	1GCEC14W81Z305793
Southeast	0340	\$ 1,460	2003	CHEV	Silverado 1500	1GCEC14X23Z214692
Southeast	0423	\$ 1,460	2004	CHEV	Silverado 1500	1GCEC14V64Z271266
Southeast	0520	\$ 1,460	2005	CHEV	Silverado 1500	1GCEC14V65Z206340
Southeast	0527	\$ 1,460	2005	CHEV	Silverado 1500	1GCEC14V05E266430
Southeast	0602	\$ 1,460	2006	CHEV	Silverado 1500	1GCEC14V66Z103257
Southeast	0603	\$ 1,460	2006	CHEV	Silverado 1500	1GCEC14V96Z104645
Southeast	0677	\$ 1,460	2006	CHEV	Silverado 1500	1GCEC14VX6E270115
Southeast	0678	\$ 1,460	2006	CHEV	Silverado 1500	1GCEC14V26E277978
Southeast	0760	\$ 1,460	2007	CHEV	Silverado 1500	1GCEC14077E568952
Southeast	0844	\$ 1,420	2008	CHEV	Silverado 1500	1GCEC14C68E152239
Southeast	0637	\$ 1,460	2006	CHEV	Silverado 1500	1GCEC14V96E197609

West	0432	\$ 1,460	2004	CHEV	Silverado 2500 Chas zwd Ubody	1GBHC24U44E329431
West	0515	\$ 1,460	2005	CHEV	Silverado 1500	1GCEK14V75Z241858
West	0350	\$ 1,460	2003	FORD	F-150 Ext Cab	1FTRX18L73NB35751
West	0366	\$ 1,460	2003	CHEV	TrailBlazer	1GNDS13S732283799
West	0452	\$ 1,460	2004	CHEV	Silverado 1500	1GCEK14V34Z293860
West	0416	\$ 1,460	2004	CHEV	Silverado 1500	1GCEK14V84E240143
West	0316	\$ 1,460	2003	CHEV	Silverado 1500	1GCEK14X13Z114974

Best Regards,

Kendra Rose

From: Christine Kim
Sent: Monday, October 01, 2012 8:55 AM
To: Kendra E. Rose
Cc: Debbie A. Plumb
Subject: RE: Bank Deposit

Everything please.

From: Kendra E. Rose
Sent: Monday, October 01, 2012 8:54 AM
To: Christine Kim
Cc: Debbie A. Plumb
Subject: RE: Bank Deposit

Do you just need a list of vehicles and values, or the documents as well?

Best Regards,

Kendra Rose

Batch	Ly/Number	G	138647	Post Out of Balance	N	Multi-Currency Conversion	Y										
Batch	Date		10/1/2012	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N										
Document	Co	G/L	Date	R	Co	Account Number	Cur	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark			
JE	291288	00103	9/26/2012		00103	103.2640.11	USD	35,000.00						SALE OF VEHICLES WT 9/26/12			
						CASH-CHASE-DEPOSITORY								SALE OF VEHICLES WT 9/26/12			1.0
JE	291288	00103	9/26/2012		00853	853100.7765	USD		1,460.00-				00102704	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 506			2.0
JE	291288	00103	9/26/2012		00853	853100.7765	USD		1,460.00-				00102769	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 627			3.0
JE	291288	00103	9/26/2012		00855	855100.7765	USD		1,460.00-				00102660	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 423			4.0
JE	291288	00103	9/26/2012		00855	855100.7765	USD		1,460.00-				00102778	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 637			5.0
JE	291288	00103	9/26/2012		00863	863100.7765	USD		1,460.00-				00102617	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 360			6.0
JE	291288	00103	9/26/2012		00863	863100.7765	USD		1,460.00-				00102649	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 412			7.0
JE	291288	00103	9/26/2012		00863	863100.7765	USD		1,460.00-				00102671	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 434			8.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00102516	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 121			9.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00102597	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 340			10.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00102718	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 520			11.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00102725	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 527			12.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00102744	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 602			13.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00102745	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 603			14.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00102818	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 677			15.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00102819	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 678			16.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,460.00-				00164946	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 760			17.0
JE	291288	00103	9/26/2012		00864	864100.7765	USD		1,420.00-				00164950	SALE OF VEHICLES WT 9/26/12			
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 844			18.0
JE	291288	00103	9/26/2012		00865	865100.7765	USD		1,460.00-				00102687	SALE OF VEHICLES WT 9/26/12			

R09801

Unilinc, Inc
General Ledger Post

Batch Ty: Number G 138647 Post Out of Balance N
Batch Date 10/1/2012 InterCo Settlement Mthd 2
Multi-Currency Conversion Y
Multi-Currency InterCo JE N

Document Ty	Number	Co	GL Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark
						A/R ASSOC COS								AE 12.0
Ledger Type Totals							AA	70,000.00	70,000.00-					

CP

Batch #:	<u>149633</u>	Reviewed By:	
Document #:	<u>293126</u>	Prepared By:	<u>Victoria M. Pietras</u>
GL Date:	<u>02/28/13</u>	Reversing	Yes <input type="checkbox"/>
			NO <input checked="" type="checkbox"/>
		Posted Date:	<u>2/22/2013</u>

Journal Description:	<u>DEPOSIT 02/28/13</u>	Debit Total	16,981.45
		Credit Total	16,981.45

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	DEPOSIT 02/28/13	16,981.45		
853100.7765	SALE OF VEHICLE # 0727		525.00	102856
855100.7765	SALE OF VEHICLE # 0813		3,500.00	160296
851100.6225	AUDITOR OF INDIANA CK # 310474562		288.00	
286100.5495	HARFORD CTY CK # 645930		433.50	
134100.5495	ROCK RIVER CK # 70575		38.00	
182100.5405	CITY OF CHARLOTTE CK # 839813		3,000.00	
182187.5480	CITY OF CHARLOTTE CK # 839813		21.90	
855100.7765	SALE OF VEHICLE # 0610		1,150.00	102752
855100.7765	SALE OF VEHICLE # 0544		2,125.05	102742
855100.7765	SALE OF VEHICLE # 0829		1,900.00	160297
853100.7765	SALE OF VEHICLE # 0724		4,000.00	102853

** FINAL **

Date Disposed 2/26/2013

Batch Number 149381

G/L Date 2/26/2013

Disposal Method/Type

Asset Number	Account Number	LT	Subledger/Type	Document			Debit Amount	Credit Amount
				Number	Type	Company		
102856 07 CHEV C15	853.1555 TRANSPORTATION EQPT WTR	AA		293090	AD	00853		15,559.65-
	853.2300 ACC DEPR-TRANSPORTATION WTR	AA		293090	AD	00853	15,520.87	
	853100.7691 NET BOOK VALUE-DISPOSAL	AA		293090	AD	00853	38.78	
102856 07 CHEV C15	853.1555 TRANSPORTATION EQPT WTR	D1		293091	AD	00853		734.47-
	853.2300 ACC DEPR-TRANSPORTATION WTR	D1		293091	AD	00853	634.48	
	853100.7691 NET BOOK VALUE-DISPOSAL	D1		293091	AD	00853	99.99	
102856 07 CHEV C15	853.1555 TRANSPORTATION EQPT WTR	D2		293092	AD	00853		734.47-
	853.2300 ACC DEPR-TRANSPORTATION WTR	D2		293092	AD	00853	634.48	
	853100.7691 NET BOOK VALUE-DISPOSAL	D2		293092	AD	00853	99.99	
102856 07 CHEV C15	853.1555 TRANSPORTATION EQPT WTR	D4		293093	AD	00853		734.47-
	853.2300 ACC DEPR-TRANSPORTATION WTR	D4		293093	AD	00853	617.17	
	853100.7691 NET BOOK VALUE-DISPOSAL	D4		293093	AD	00853	117.30	
160296 08 CHV SILVERADO 15	855.1555 TRANSPORTATION EQPT WTR	AA		293094	AD	00855		20,494.48-
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		293094	AD	00855	20,494.48	
160296 08 CHV SILVERADO 15	855.1555 TRANSPORTATION EQPT WTR	D1		293095	AD	00855		20,494.48-
	855.2300 ACC DEPR-TRANSPORTATION WTR	D1		293095	AD	00855	1,180.49	
	855100.7691 NET BOOK VALUE-DISPOSAL	D1		293095	AD	00855	19,313.99	
160296 08 CHV SILVERADO 15	855.1555 TRANSPORTATION EQPT WTR	D2		293096	AD	00855		20,494.48-
	855.2300 ACC DEPR-TRANSPORTATION WTR	D2		293096	AD	00855	1,180.49	
	855100.7691 NET BOOK VALUE-DISPOSAL	D2		293096	AD	00855	19,313.99	
160296 08 CHV SILVERADO 15	855.1555 TRANSPORTATION EQPT WTR	D4		293097	AD	00855		20,494.48-
	855.2300 ACC DEPR-TRANSPORTATION WTR	D4		293097	AD	00855	1,707.19	
	855100.7691 NET BOOK VALUE-DISPOSAL	D4		293097	AD	00855	18,787.29	

SUMMARY ACCOUNT TOTALS BY LEDGER TYPE:

Cost Account	Amount	LT
853.1555	15,559.65-	AA

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Utilities Inc
Mass Asset Disposals

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** FINAL **

Date Disposed 2/26/2013

Batch Number 149381

G/L Date 2/26/2013

Disposal Method/Type

Asset Number	Account Number	LT	Subledger/Type	Document			Debit Amount	Credit Amount
				Number	Type	Company		
853 1555			734.47- D1					
853 1555			734.47- D2					
853 1555			734.47- D4					
855 1555			20,494.48- AA					
855 1555			20,494.48- D1					
855 1555			20,494.48- D2					
855 1555			20,494.48- D4					
Accumulated Depreciation Account			Amount	LT				
853 2300			15,520.87 AA					
853 2300			634.48 D1					
853 2300			634.48 D2					
853 2300			617.17 D4					
855 2300			20,494.48 AA					
855 2300			1,180.49 D1					
855 2300			1,180.49 D2					
855 2300			1,707.19 D4					
Net Book Value Account			Amount	LT				
855100.7691			38.78 AA					
855100.7691			99.99 D1					
855100.7691			99.99 D2					
855100.7691			117.30 D4					
855100.7691			19,313.99 D1					
855100.7691			19,313.99 D2					
855100.7691			18,787.29 D4					

Error Number: 071W

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** FINAL **

Date Disposed 2/28/2013

Batch Number 149616

G/L Date 2/28/2013

Disposal Method/Type

Asset Number	Account Number	LT	Subledger/Type	Document			Debit Amount	Credit Amount	
				Number	Type	Company			
102742 05 CHEV C15 4X4 EXT	855.1555 TRANSPORTATION EQPT WTR	AA		293116	AD	00855		24,201.42-	
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		293116	AD	00855	24,201.42		
102752 06 CHEV C15	855.1555 TRANSPORTATION EQPT WTR	AA		293117	AD	00855		18,681.44-	
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		293117	AD	00855	18,681.44		
102853 07 CHEV	Disposal date already exists								
102853 07 CHEV	Disposal Date is prior to Date Acquired								
100297 090*AP INVD*11*111	855.1555 TRANSPORTATION EQPT WTR	AA		293118	AD	00855		20,820.46-	
	855.2300 ACC DEPR-TRANSPORTATION WTR	AA		293118	AD	00855	20,820.46		
100297 090*AP INVD*11*111	855.1555 TRANSPORTATION EQPT WTR	D1		293119	AD	00855		20,820.46-	
	855.2300 ACC DEPR-TRANSPORTATION WTR	D1		293119	AD	00855	1,199.26		
	855100.7691 NET BOOK VALUE-DISPOSAL	D1		293119	AD	00855	19,621.20		
100297 090*AP INVD*11*111	855.1555 TRANSPORTATION EQPT WTR	D2		293120	AD	00855		20,820.46-	
	855.2300 ACC DEPR-TRANSPORTATION WTR	D2		293120	AD	00855	1,199.26		
	855100.7691 NET BOOK VALUE-DISPOSAL	D2		293120	AD	00855	19,621.20		
100297 090*AP INVD*11*111	855.1555 TRANSPORTATION EQPT WTR	D4		293121	AD	00855		20,820.46-	
	855.2300 ACC DEPR-TRANSPORTATION WTR	D4		293121	AD	00855	1,734.34		
	855100.7691 NET BOOK VALUE-DISPOSAL	D4		293121	AD	00855	19,086.12		

SUMMARY ACCOUNT TOTALS BY LEDGER TYPE:

Cost Account	Amount	LT
855.1555	63,703.32-	AA
855.1555	20,820.46-	D1
855.1555	20,820.46-	D2
855.1555	20,820.46-	D4
Accumulated Depreciation Account	Amount	LT
855.2300	63,703.32	AA
855.2300	1,199.26	D1
855.2300	1,199.26	D2
855.2300	1,734.34	D4

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Utilities Inc
Mass Asset Disposals

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** FINAL **

Date Disposed 2/28/2013

Batch Number 149616

G/L Date 2/28/2013

Disposal Method/Type

.....Document.....

Asset Number	Account Number	LT	Subledger/Type	Number	Type	Company	Debit Amount	Credit Amount
<u>Net Book Value Account</u>								
	<u>Amount</u>		<u>LT</u>					
855100.7691	19,621.20		D1					
855100.7691	19,621.20		D2					
855100.7691	19,086.12		D4					
Print Number: 071W	G/L Post Not Executed - Version Blank							

Batch 15/Number G 149633 Post Out of Balance N
 Batch Date 2/28/2013 InterCo Settlement Mthd 2 Multi-Currency Conversion Y
 Multi-Currency InterCo JE N

Document Ty	Number	Co	GL Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark
JL	293126	00103	2/28/2013		00103	103.2640.11	USD	16,981.45						DEPOSIT 02/28/13
						CASH-CHASE-DEPOSITORY								DEPOSIT 02/28/13
JF	293126	00103	2/28/2013		00853	853100.7765	USD		525.00-				00102856	DEPOSIT 02/28/13
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0727
JF	293126	00103	2/28/2013		00855	855100.7765	USD		3,500.00-				00160296	DEPOSIT 02/28/13
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0813
JE	293126	00103	2/28/2013		00851	851100.6225	USD		288.00-					DEPOSIT 02/28/13
						AUTO LICENSES								AUDITOR OF INDIANA CK # 310474
JH	293126	00103	2/28/2013		00286	286100.5495	USD		433.50-					DEPOSIT 02/28/13
						METER READING								HARFORD CTY CK # 645930
JL	293126	00103	2/28/2013		00134	134100.5495	USD		38.00-					DEPOSIT 02/28/13
						METER READING								ROCK RIVER CK # 70575
JL	293126	00103	2/28/2013		00182	182100.5405	USD		3,000.00-					DEPOSIT 02/28/13
						REV FROM MGMT SERVICES								CITY OF CHARLOTTE CK # 839813
JL	293126	00103	2/28/2013		00182	182187.5480	USD		21.90-					DEPOSIT 02/28/13
						CHLORINE								CITY OF CHARLOTTE CK # 839813
JL	293126	00103	2/28/2013		00855	855100.7765	USD		1,150.00-				00102752	DEPOSIT 02/28/13
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0610
JF	293126	00103	2/28/2013		00855	855100.7765	USD		2,125.05-				00102742	DEPOSIT 02/28/13
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0544
JF	293126	00103	2/28/2013		00855	855100.7765	USD		1,900.00-				00160297	DEPOSIT 02/28/13
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0829
JF	293126	00103	2/28/2013		00853	853100.7765	USD		4,000.00-				00102853	DEPOSIT 02/28/13
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0724
AF	293126	00103	2/28/2013		00134	134.2710	USD	38.00			00000103	A		Post Due To Account 293126
						A/R ASSOC COS								AE
AF	293126	00103	2/28/2013		00103	103.2710	USD		38.00-		00000134	A		Post Due From Account 293126
						A/R ASSOC COS								AE
AF	293126	00103	2/28/2013		00182	182.2710	USD	3,021.90			00000103	A		Post Due To Account 293126
						A/R ASSOC COS								AE
AF	293126	00103	2/28/2013		00103	103.2710	USD		3,021.90-		00000182	A		Post Due From Account 293126
						A/R ASSOC COS								AE
AF	293126	00103	2/28/2013		00286	286.2710	USD	433.50			00000103	A		Post Due To Account 293126
						A/R ASSOC COS								AE
AF	293126	00103	2/28/2013		00103	103.2710	USD		433.50-		00000286	A		Post Due From Account 293126
						A/R ASSOC COS								AE
AF	293126	00103	2/28/2013		00851	851.2710	USD	288.00			00000103	A		Post Due To Account 293126

Batch	Batch Date	Batch Number	GL	Co	Post Out of Balance InterCo Settlement Mthd	N	Multi-Currency Conversion	Y	Multi-Currency InterCo JE	N	Document	GL	R	Co	Account Number	Cur	Debit	Credit	Units	Sub-Jedger	T	Asset Number	Explanation	Remark								
AE	2/28/2013	293126	00103	00103	103.2710	USD	288.00-				00000851	A			103.2710								Post Due From Account 293126	AE								
AE	2/28/2013	293126	00103	00853	853.2710	USD	4,525.00				00000103	A			853.2710								Post Due To Account 293126	AE								
AF	2/28/2013	293126	00103	00103	103.2710	USD	4,525.00-				00000853	A			103.2710								Post Due From Account 293126	AE								
AF	2/28/2013	293126	00103	00855	855.2710	USD	8,675.05				00000103	A			855.2710								Post Due To Account 293126	AE								
AF	2/28/2013	293126	00103	00103	103.2710	USD	8,675.05-				00000855	A			103.2710								Post Due From Account 293126	AE								
Ledger Type Totals																AA	33,962.90	33,962.90-														

all

Batch #:	<u>149669</u>	Reviewed By:	<u>Victoria M. Pietras</u>
Document #:	<u>293134</u>	Prepared By:	Yes <input type="checkbox"/>
		Reversing	NO <input checked="" type="checkbox"/>
GL Date:	<u>02/28/13</u>	Posted Date:	<u>3/1/2013</u>

Journal Description: REVERSE DEPOSIT 02/28/13

Debit Total	2,125.05
Credit Total	2,125.05

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	REVERSE SALE OF VEHICLE # 0544		2,125.05	
855100.7765	REVERSE SALE OF VEHICLE # 0544	2,125.05		102742

Checks not signed - returned to Kendra

Batch Ty/Number G 149669 Post Out of Balance N
 Batch Date 3/1/2013 InterCo Settlement Mthd 2
 Multi-Currency Conversion Y
 Multi-Currency InterCo JE N

Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark
JE	293134	00103	2/28/2013		00103	103.2640.11	USD		2,125.05-					REVERSE DEPOSIT 02/28/13
						CASH-CHASE-DEPOSITORY								REVERSE SALE OF VEHICLE # 0544
JE	293134	00103	2/28/2013		00855	855100.7765	USD	2,125.05						00102742 REVERSE DEPOSIT 02/28/13
						SALE OF UTILITY PROPERTY								REVERSE SALE OF VEHICLE # 0544
AE	293134	00103	2/28/2013		00855	855.2710	USD		2,125.05-		00000103	A		Post Due To Account 293134
						A/R ASSOC COS								AE
AE	293134	00103	2/28/2013		00103	103.2710	USD	2,125.05			00000855	A		Post Due From Account 293134
						A/R ASSOC COS								AE
						Ledger Type Totals	AA	4,250.10	4,250.10-					

Batch #:	<u>150062</u>	Reviewed By:	<u>Victoria M. Pietras</u>
Document #:	<u>293238</u>	Prepared By:	Yes <input type="checkbox"/>
		Reversing	NO <input checked="" type="checkbox"/>
GL Date:	<u>03/04/13</u>	Posted Date:	<u>3/6/2013</u>

Journal Description:	<u>DEPOSIT 03/04/13</u>	Debit Total	13,981.30
		Credit Total	13,981.30

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	DEPOSIT 03/04/13	13,981.30		
855100.7765	SALE OF VEHICLE # 0811		1,800.00	160294
855100.7765	SALE OF VEHICLE # 0658		2,800.00	102799
287100.7680	AT&T CK # 3316371629		3,151.42	
150100.7680	T-MOBILE CK # 2545195		1,650.00	
128100.7680	T-MOBILE CK # 2545195		2,138.47	
128100.7680	AT&T CK # 3316371196		2,441.41	

** FINAL **

Date Disposed 3/4/2013

Batch Number 149850

G/L Date 3/4/2013

Disposal Method/Type

Asset Number	Account Number	LT	Subledger/Type	Document			Debit Amount	Credit Amount
				Number	Type	Company		
102799 06 CHEV C25	855 1555 TRANSPORTATION EQPT WTR	AA		293178	AD	00855		23,720.56-
	855 2300 ACC DEPR-TRANSPORTATION WTR	AA		293178	AD	00855	23,720.56	
160294 08 CHV SILVERADO 15	855 1555 TRANSPORTATION EQPT WTR	AA		293179	AD	00855		20,347.01-
	855 2300 ACC DEPR-TRANSPORTATION WTR	AA		293179	AD	00855	20,347.01	
160294 08 CHV SILVERADO 15	855 1555 TRANSPORTATION EQPT WTR	D1		293180	AD	00855		20,347.01-
	855 2300 ACC DEPR-TRANSPORTATION WTR	D1		293180	AD	00855	1,171.99	
	855100 7691 NET BOOK VALUE-DISPOSAL	D1		293180	AD	00855	19,175.02	
160294 08 CHV SILVERADO 15	855 1555 TRANSPORTATION EQPT WTR	D2		293181	AD	00855		20,347.01-
	855 2300 ACC DEPR-TRANSPORTATION WTR	D2		293181	AD	00855	1,171.99	
	855100 7691 NET BOOK VALUE-DISPOSAL	D2		293181	AD	00855	19,175.02	
160294 08 CHV SILVERADO 15	855 1555 TRANSPORTATION EQPT WTR	D4		293182	AD	00855		20,347.01-
	855 2300 ACC DEPR-TRANSPORTATION WTR	D4		293182	AD	00855	1,694.91	
	855100 7691 NET BOOK VALUE-DISPOSAL	D4		293182	AD	00855	18,652.10	

SUMMARY ACCOUNT TOTALS BY LEDGER TYPE:

Cost Account	Amount	LT
855 1555	44,067.57-	AA
855 1555	20,347.01-	D1
855 1555	20,347.01-	D2
855 1555	20,347.01-	D4
Accumulated Depreciation Account	Amount	LT
855 2300	44,067.57	AA
855 2300	1,171.99	D1
855 2300	1,171.99	D2
855 2300	1,694.91	D4
Net Book Value Account	Amount	LT
855100 7691	19,175.02	D1
855100 7691	19,175.02	D2
855100 7691	18,652.10	D4

Error Number: 071W G/L Post Not Executed - Version Blank

Batch	Type/Number	G	150062	Post Out of Balance	N	Multi-Currency Conversion	Y						
Batch	Date		3/6/2013	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N						
Document	Co	G/L	R	Co	Account Number	Cur	Debit	Credit	Units	Sub-	T	Asset	Explanation
Type	Number	Co	Date	V	Description	Cod				ledger	y	Number	Remark
JE	293238	00103	3/4/2013		103.2640.11	USD	13,981.30						DEPOSIT 03/04/13
					CASH-CHASE-DEPOSITORY								DEPOSIT 03/04/13
JE	293238	00103	3/4/2013		855100.7765	USD		1,800.00-				00160294	DEPOSIT 03/04/13
					SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0811
JE	293238	00103	3/4/2013		855100.7765	USD		2,800.00-				00102799	DEPOSIT 03/04/13
					SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0658
JE	293238	00103	3/4/2013		287100.7680	USD		3,151.42-					DEPOSIT 03/04/13
					RENTAL INCOME								AT&T CK # 3316371629
JE	293238	00103	3/4/2013		150100.7680	USD		1,650.00-					DEPOSIT 03/04/13
					RENTAL INCOME								T-MOBILE CK # 2545195
JE	293238	00103	3/4/2013		128100.7680	USD		2,138.47-					DEPOSIT 03/04/13
					RENTAL INCOME								T-MOBILE CK # 2545195
JJ	293238	00103	3/4/2013		128100.7680	USD		2,441.41-					DEPOSIT 03/04/13
					RENTAL INCOME								AT&T CK # 3316371196
AE	293238	00103	3/4/2013		128.2710	USD	4,579.88			00000103	A		Post Due To Account 293238
					A/R ASSOC COS								AE
AE	293238	00103	3/4/2013		103.2710	USD		4,579.88-		00000128	A		Post Due From Account 293238
					A/R ASSOC COS								AE
AE	293238	00103	3/4/2013		150.2710	USD	1,650.00			00000103	A		Post Due To Account 293238
					A/R ASSOC COS								AE
AE	293238	00103	3/4/2013		103.2710	USD		1,650.00-		00000150	A		Post Due From Account 293238
					A/R ASSOC COS								AE
AL	293238	00103	3/4/2013		287.2710	USD	3,151.42			00000103	A		Post Due To Account 293238
					A/R ASSOC COS								AE
AE	293238	00103	3/4/2013		103.2710	USD		3,151.42-		00000287	A		Post Due From Account 293238
					A/R ASSOC COS								AE
AF	293238	00103	3/4/2013		855.2710	USD	4,600.00			00000103	A		Post Due To Account 293238
					A/R ASSOC COS								AE
AL	293238	00103	3/4/2013		103.2710	USD		4,600.00-		00000855	A		Post Due From Account 293238
					A/R ASSOC COS								AE
					Ledger Type Totals	AA	27,962.60	27,962.60-					

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Batch #:	<u>151754</u>	Reviewed By:	<u>Victoria M. Pietras</u>
Document #:	<u>293467</u>	Prepared By:	Yes <input type="checkbox"/>
		Reversing	NO <input checked="" type="checkbox"/>
GL Date:	<u>03/07/13</u>	Posted Date:	<u>3/15/2013</u>

Journal Description:	<u>DEPOSIT 03/07/13</u>	Debit Total	5,206.69
		Credit Total	5,206.69

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	DEPOSIT 03/07/13	5,206.69		
102108.5715	ALLIANT INS OVERPYMT # 19177		30.67	
855100.7765	SALE OF VEHICLE # 0544		2,125.05	102742
400125.5270	RICHLAND CTY CK # 50003		1,599.00	
453100.7680	WAVEDIRECT TELECOM CK # 4259		350.00	
453100.7680	SBA STRUCTURES CK # 2084864		293.72	
453100.7680	SBA STRUCTURES CK # 2084863		285.17	
256100.5270	BANKS ENGINEERING CK # 19737		350.00	
182100.7545	NCDOT DIV OF MOTOR VEHICLES		173.08	PLAN REVIEW FEE

* For waste water transportation of the Ballentine Estates & Richland Franklin Estates customers for quarter ending 12/31/12

Check for water bill given to Ady	78.80
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TOTAL DEPOSIT	<u>5,285.49</u>
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Batch Ty/Number	G	151754	Post Out of Balance	N	Multi-Currency Conversion	Y										
Batch Date		4/1/2013	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N										
Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark		
JE	293467	00103	3/7/2013		00103	103.2640.11	USD	5,206.69						DEPOSIT 03/07/13		
						CASH-CHASE-DEPOSITORY								DEPOSIT 03/07/13		
JE	293467	00103	3/7/2013		00102	102108.5715	USD		30.67-					DEPOSIT 03/07/13		
						INSURANCE-OTHER								ALLIANT INS OVERPYMT # 19177		
JE	293467	00103	3/7/2013		00855	855100.7765	USD		2,125.05-				00102742	DEPOSIT 03/07/13		
						SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0544		
JE	293467	00103	3/7/2013		00400	400125.5270	USD		1,599.00-					DEPOSIT 03/07/13		
						MISC SERVICE REVENUE								RICHLAND CTY CK # 50003		
JE	293467	00103	3/7/2013		00453	453100.7680	USD		350.00-					DEPOSIT 03/07/13		
						RENTAL INCOME								WAVEDIRECT TELECOM CK # 4259		
JE	293467	00103	3/7/2013		00453	453100.7680	USD		293.72-					DEPOSIT 03/07/13		
						RENTAL INCOME								SBA STRUCTURES CK # 2084864		
JE	293467	00103	3/7/2013		00453	453100.7680	USD		285.17-					DEPOSIT 03/07/13		
						RENTAL INCOME								SBA STRUCTURES CK # 2084863		
JE	293467	00103	3/7/2013		00256	256100.5270	USD		350.00-					DEPOSIT 03/07/13		
						MISC SERVICE REVENUE								BANKS ENGINEERING CK # 19737		
JE	293467	00103	3/7/2013		00182	182100.7545	USD		173.08-					DEPOSIT 03/07/13		
						PERSONAL PROPERTY/TAX								NCDOT DIV OF MOTOR VEHICLES		
AE	293467	00103	3/7/2013		00102	102.2710	USD	30.67			00000103	A		Post Due To Account 293467		AE
						A/R ASSOC COS										
AF	293467	00103	3/7/2013		00103	103.2710	USD		30.67-		00000102	A		Post Due From Account 293467		AE
						A/R ASSOC COS										
AE	293467	00103	3/7/2013		00182	182.2710	USD	173.08			00000103	A		Post Due To Account 293467		AE
						A/R ASSOC COS										
AE	293467	00103	3/7/2013		00103	103.2710	USD		173.08-		00000182	A		Post Due From Account 293467		AE
						A/R ASSOC COS										
AE	293467	00103	3/7/2013		00256	256.2710	USD	350.00			00000103	A		Post Due To Account 293467		AE
						A/R ASSOC COS										
AE	293467	00103	3/7/2013		00103	103.2710	USD		350.00-		00000256	A		Post Due From Account 293467		AE
						A/R ASSOC COS										
AE	293467	00103	3/7/2013		00400	400.2710	USD	1,599.00			00000103	A		Post Due To Account 293467		AE
						A/R ASSOC COS										
AE	293467	00103	3/7/2013		00103	103.2710	USD		1,599.00-		00000400	A		Post Due From Account 293467		AE
						A/R ASSOC COS										
AE	293467	00103	3/7/2013		00453	453.2710	USD	928.89			00000103	A		Post Due To Account 293467		AE
						A/R ASSOC COS										
AE	293467	00103	3/7/2013		00103	103.2710	USD		928.89-		00000453	A		Post Due From Account 293467		AE

Batch Type/Number	G	151754	Post Out of Balance	N	Multi-Currency Conversion	Y
Batch Date		4/1/2013	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N

Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark
						A/R ASSOC COS								AE
AI	293467	00103	3/7/2013		00855	855 2710 A/R ASSOC COS	USD	2,125.05			00000103	A		Post Due To Account 293467 AE
AI	293467	00103	3/7/2013		00103	103 2710 A/R ASSOC COS	USD		2,125.05-		00000855	A		Post Due From Account 293467 AE
Ledger Type Totals							AA	10,413.38	10,413.38-					

Batch #:	<u>151762</u>	Reviewed By:	
Document #:	<u>293469</u>	Prepared By:	<u>Victoria M. Pietras</u>
GL Date:	<u>03/27/13</u>	Reversing	Yes <input type="checkbox"/>
		Posted Date:	NO <input checked="" type="checkbox"/> X
			<u>4/1/2013</u>



Journal Description:	<u>DEPOSIT 03/27/13</u>	Debit Total	4,076.59
		Credit Total	4,076.59

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	DEPOSIT 03/27/13	4,076.59		
287100.7680	CLEAR WIRELESS CK # 191859		2,513.27	
855100.7765	SALE OF VEHICLE # 0454		1,165.00	102689
182169.5940	CITY OF CHARLOTTE CK # 844335		398.32	

R12164

Utilities Inc
Mass Asset Disposals

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** FINAL **

Date Disposed 3/18/2013

Batch Number 150747

G/L Date 3/18/2013

Disposal Method/Type

Asset Number	Account Number	LT	Subledger/Type	Document			Debit Amount	Credit Amount
				Number	Type	Company		
102689 04 CHEV C15	855 1555 TRANSPORTATION EQPT WTR	AA		293376	AD	00855		19,361.15-
	855 2300 ACC DEPR TRANSPORTATION WTR	AA		293376	AD	00855	19,361.15	

SUMMARY ACCOUNT TOTALS BY LEDGER TYPE:

Cost Account	Amount	LT
855 1555	19,361.15-	AA
Accumulated Depreciation Account	Amount	LT
855 2300	19,361.15	AA

Error Number 071W G/L Post Not Executed - Version Blank

Batch / Number	G	151762	Post Out of Balance	N	Multi-Currency Conversion	Y									
Batch / Date		4/1/2013	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N									
Document	G/L	R	Co	Account Number	Cur	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation	Remark		
Tr Number	Co	Date	V	Description	Cod										
JF 293469	00103	3/27/2013		103.2640.11	USD	4,076.59						DEPOSIT 03/27/13			
				CASH-CHASE-DEPOSITORY								DEPOSIT 03/27/13			
JF 293469	00103	3/27/2013		287100.7680	USD		2,513.27-					DEPOSIT 03/27/13			
				RENTAL INCOME								CLEAR WIRELESS CK # 191859			
JF 293469	00103	3/27/2013		855100.7765	USD		1,165.00-				00102689	DEPOSIT 03/27/13			
				SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0454			
JF 293469	00103	3/27/2013		182169.5940	USD		398.32-					DEPOSIT 03/27/13			
				OFFICE WATER								CITY OF CHARLOTTE CK # 844335			
AF 293469	00103	3/27/2013		182.2710	USD	398.32			00000103	A		Post Due To Account 293469			
				A/R ASSOC COS									AE		
AF 293469	00103	3/27/2013		103.2710	USD		398.32-		00000182	A		Post Due From Account 293469			
				A/R ASSOC COS									AE		
AF 293469	00103	3/27/2013		287.2710	USD	2,513.27			00000103	A		Post Due To Account 293469			
				A/R ASSOC COS									AE		
AF 293469	00103	3/27/2013		103.2710	USD		2,513.27-		00000287	A		Post Due From Account 293469			
				A/R ASSOC COS									AE		
AF 293469	00103	3/27/2013		855.2710	USD	1,165.00			00000103	A		Post Due To Account 293469			
				A/R ASSOC COS									AE		
AF 293469	00103	3/27/2013		103.2710	USD		1,165.00-		00000855	A		Post Due From Account 293469			
				A/R ASSOC COS									AE		
				Ledger Type Totals	AA	8,153.18	8,153.18-								

CP

Batch #:	<u>153886</u>	Reviewed By:	<u>Victoria M. Pietras</u>
Document #:	<u>293774</u>	Prepared By:	<u>Victoria M. Pietras</u>
GL Date:	<u>04/16/13</u>	Reversing	Yes <input type="checkbox"/>
			NO <input checked="" type="checkbox"/>
		Posted Date:	<u>5/1/2013</u>

Journal Description: WIRE TRSF DEPOSIT 04/16/13 Debit Total 4,600.00
 Credit Total 4,600.00

Account Number	Remark	Debit Amount	Credit Amount	Asset Number
103.2640.11	WIRE TRSF DEPOSIT 04/16/13	4,600.00		
855100.7765	SALE OF VEHICLE # 0503		2,400.00	102701
855100.7765	SALE OF VEHICLE # 0813		2,200.00	160296

R12104

Utilities Inc

5/1/2013 11.16.01

Mass Asset Disposals

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** FINAL **

Date Disposed 4/16/2013

Batch Number 153859

G/L Date 4/16/2013

Disposal Method/Type

Asset Number	Account Number	LT	Subledger/Type	Document			Debit Amount	Credit Amount
				Number	Type	Company		
102701 05 CHEV COLORADO 1.2.11 - 2785	855 1555 TRANSPORTATION EQPT WTR	AA		293752	AD	00855		17,389.47
	855 2300 ACC DEPR-TRANSPORTATION WTR	AA		293752	AD	00855	17,389.47	
160296 08 CHV SILVERADO 15 1.2.11 - 2785	855 1555 TRANSPORTATION EQPT WTR	AA		293753	AD	00855		20,494.48
	855 2300 ACC DEPR-TRANSPORTATION WTR	AA		293753	AD	00855	20,494.48	

SUMMARY ACCOUNT TOTALS BY LEDGER TYPE:

Cost Account	Amount	LT
855 1555	37,883.95	AA
Accumulated Depreciation Account	Amount	LT
855 2300	37,883.95	AA

Error Number: 071W G/L Post Not Executed - Version Blank

Batch Ty/Number	G	153886	Post Out of Balance	N	Multi-Currency Conversion	Y								
Batch Date		5/1/2013	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N								
Document	GL	R	Co	Account Number	Cur	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark		
Fy	Number	Co	Date	Description	Cod									
JF	293774	00103	4/16/2013	103.2640.11	USD	4,600.00						WIRE TRSF DEPOSIT 04/16/13		
				CASH-CHASE-DEPOSITORY								WIRE TRSF DEPOSIT 04/16/13		
JF	293774	00103	4/16/2013	855100.7765	USD		2,400.00-				00102701	WIRE TRSF DEPOSIT 04/16/13		
				SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0503		
JF	293774	00103	4/16/2013	855100.7765	USD		2,200.00-				00160296	WIRE TRSF DEPOSIT 04/16/13		
				SALE OF UTILITY PROPERTY								SALE OF VEHICLE # 0813		
AE	293774	00103	4/16/2013	855.2710	USD	4,600.00			00000103	A		Post Due To Account 293774		AE
				A/R ASSOC COS										
AE	293774	00103	4/16/2013	103.2710	USD		4,600.00-		00000855	A		Post Due From Account 293774		AE
				A/R ASSOC COS										
				Ledger Type Totals	AA	9,200.00	9,200.00-							

Account Ledger Inquiry - Work With Account Ledger

Query: All Records



Form Row Report Tools

Account: 855.1555 TRANSPORTATION EQPT WTR
 Ledger Type 1: AA USD General Ledger
 From Date: 03/12/2013
 Thru Date: 03/12/2013
 Currency Code: *
 Type/Subledger: *
 Posted: Unposted: All: YTD: 49,716.02 Cumulative: 2,847,170.04

Balances LT1 Balances LT2

Records 1--6

Customize Grid U

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	Explanation -Remark-	Doc Co	Purchase Order	P C	LT2 PC	LT 1 Debit	Asset Number
AD	293346	03/12/2013	RETIRE ASSET	18,233.09-	TRANSPORTATION EQPT WTR	00855		P			102666
PV	504815	03/12/2013	Lupton, Helen C.	3,500.00	REFUND PURCHASE 0813	00855		P		3,500.00	160296
			Column Total	14,733.09-						3,500.00	
			Ledger Total	14,733.09-							
			Posted Total	14,733.09-							3,500.00
			Unposted Total								

Recd. to 7765

Asset # 160296 was purchased and later returned.

Vehicle Sale Journal Entries Labrador RC (1).pdf

Batch Ty/Number G 168549 Post Out of Balance N
Batch Date 11/19/2013 InterCo Settlement Mthd 2 Multi-Currency Conversion Y
Multi-Currency InterCo JE N

Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark
JE	296192	00855	11/19/2013		00855	855.1555	USD		3,500.00-					RECL REFUND PV DOC # 504815
						TRANSPORTATION EQPT WTR								RECL REFUND PV DOC # 504815 1.0
JE	296192	00855	11/19/2013		00855	855100.7765	USD	3,500.00						RECL REFUND PV DOC # 504815
						SALE OF UTILITY PROPERTY								RECL REFUND PV DOC # 504815 2.0
Ledger Type Totals							AA	3,500.00	3,500.00-					

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
259	259	1835		Balance Forward	Bal		12/1/2012		(3,613.63)	(3,613.63)			1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	12	2012
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	53723	12/31/2012		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	12	2012
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	53821	1/31/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	1	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	53980	2/28/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	2	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54071	3/31/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	3	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54161	4/30/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	4	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54273	5/31/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	5	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54365	6/30/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	6	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54467	7/31/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	7	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54557	8/31/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	8	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54747	9/30/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	9	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54846	10/31/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	10	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	54938	11/30/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	11	2013
259	259	1835		REVISION - 2013	JE	296668	12/31/2013	728.47		728.47	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	12	2013
259	259	1835		WATER PLANT-CONVERTED ASSET	DP	55029	12/31/2013		(60.71)	(60.71)	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	12	2013
259	259	1835		REVISION PRIOR TO 2013 2 OF 2	JE	297267	12/31/2013	4,796.00		4,796.00	AA	P	1830 - ACC DEPR WATER PLANT	ACC DEPR-ORGANIZATION	Labrador Utilities Inc	SER	FL	12	2013
										<u>1,121.61</u>									

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7
259	259	2105		Balance Forward	Bal		1/1/2010	4,029.64	-	4,029.64	AA		2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47131	1/31/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		106*AP.INVD*08*27	DP	47131	1/31/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47131	1/31/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		106*AP.INVD*08*27	DP	47235	2/28/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47235	2/28/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47235	2/28/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47335	3/31/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47335	3/31/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		106*AP.INVD*08*27	DP	47335	3/31/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47436	4/30/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47436	4/30/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		106*AP.INVD*08*27	DP	47436	4/30/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER FORCE MAIN	DP	47536	5/31/2010	-	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47536	5/31/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		106*AP.INVD*08*27	DP	47536	5/31/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47536	5/31/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47636	6/30/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER FORCE MAIN	DP	47636	6/30/2010	-	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47636	6/30/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		106*AP.INVD*08*27	DP	47636	6/30/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47747	7/31/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47747	7/31/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER FORCE MAIN	DP	47747	7/31/2010	-	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		106*AP.INVD*08*27	DP	47747	7/31/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	47747	7/31/2010	-	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47847	8/31/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47847	8/31/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER FORCE MAIN	DP	47847	8/31/2010	-	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	47847	8/31/2010	-	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		106*AP.INVD*08*27	DP	47847	8/31/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47945	9/30/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	47945	9/30/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN

259	259	2105	SEWER FORCE MAIN	DP	47945	9/30/2010	-	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	47945	9/30/2010	-	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	106*AP.INVD*08*27	DP	47945	9/30/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER FORCE MAIN	DP	48101	10/31/2010	-	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	48101	10/31/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	48101	10/31/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	106*AP.INVD*08*27	DP	48101	10/31/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	48101	10/31/2010	-	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	48205	11/30/2010	-	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER FORCE MAIN	DP	48205	11/30/2010	-	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	48205	11/30/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	48205	11/30/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	106*AP.INVD*08*27	DP	48205	11/30/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	48307	12/31/2010	-	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	48307	12/31/2010	-	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER FORCE MAIN	DP	48307	12/31/2010	-	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	48307	12/31/2010	-	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN
259	259	2105	106*AP.INVD*08*27	DP	48307	12/31/2010	-	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN

259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51678	6/30/2011	(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2011
259	259	2105	SEWER FORCE MAIN	DP	51678	6/30/2011	(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2011
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	51585	5/31/2011	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51585	5/31/2011	(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51585	5/31/2011	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2011
259	259	2105	106*AP.INVD*08*27	DP	51585	5/31/2011	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2011
259	259	2105	SEWER FORCE MAIN	DP	51585	5/31/2011	(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51489	4/30/2011	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2011
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	51489	4/30/2011	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2011
259	259	2105	SEWER FORCE MAIN	DP	51489	4/30/2011	(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51489	4/30/2011	(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2011
259	259	2105	106*AP.INVD*08*27	DP	51489	4/30/2011	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51395	3/31/2011	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51395	3/31/2011	(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2011
259	259	2105	SEWER FORCE MAIN	DP	51395	3/31/2011	(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2011
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	51395	3/31/2011	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2011
259	259	2105	106*AP.INVD*08*27	DP	51395	3/31/2011	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2011
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	51298	2/28/2011	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2011
259	259	2105	SEWER FORCE MAIN	DP	51298	2/28/2011	(3.30)	(3.30)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51298	2/28/2011	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	51298	2/28/2011	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2011
259	259	2105	RETIREMENT	AX	278175	2/28/2011	656.07	656.07	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2011
259	259	2105	106*AP.INVD*08*27	DP	51298	2/28/2011	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2011
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	48432	1/31/2011	(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2011
259	259	2105	SEWER FORCE MAIN	DP	48432	1/31/2011	(0.42)	(0.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	48432	1/31/2011	(31.00)	(31.00)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2011
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	48432	1/31/2011	(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2011
259	259	2105	106*AP.INVD*08*27	DP	48432	1/31/2011	(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2011

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
259	259	2105		Balance Forward	Bal		1/1/2012	3,676.53		3,676.53			2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2012
259	259	2105		SEWER FORCE MAIN	DP	53723	12/31/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2012
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	53723	12/31/2012		(19.01)	(19.01)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2012
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53723	12/31/2012	6.06		6.06	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2012
259	259	2105		SEWER FORCE MAIN	DP	53618	11/30/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	11	2012
259	259	2105		RETIREMENT	AX	292152	11/30/2012	912.30		912.30	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	11	2012
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	53618	11/30/2012		(15.10)	(15.10)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	11	2012
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53618	11/30/2012	3.53		3.53	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	11	2012
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	53499	10/31/2012		(10.71)	(10.71)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	10	2012
259	259	2105		SEWER FORCE MAIN	DP	53499	10/31/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	10	2012
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53499	10/31/2012	3.53		3.53	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	10	2012
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	53401	9/30/2012		(10.71)	(10.71)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	9	2012
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53401	9/30/2012	3.53		3.53	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	9	2012
259	259	2105		SEWER FORCE MAIN	DP	53401	9/30/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	9	2012
259	259	2105		RETIREMENT	AX	291139	8/31/2012	2,428.96		2,428.96	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	8	2012
259	259	2105		SEWER FORCE MAIN	DP	53293	8/31/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	8	2012
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53293	8/31/2012		(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	8	2012
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	53293	8/31/2012		(10.71)	(10.71)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	8	2012
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	53200	7/31/2012		(12.54)	(12.54)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2012
259	259	2105		SEWER FORCE MAIN	DP	53200	7/31/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2012
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53200	7/31/2012		(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2012
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53200	7/31/2012		(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2012
259	259	2105		106*AP.INVD*08*27	DP	53200	7/31/2012		(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2012
259	259	2105		COA LABRADOR DOC# 110264-WS	JE	290855	7/31/2012	449.59		449.59	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2012
259	259	2105		Depreciation Repost	DP	290974	6/30/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2012
259	259	2105		Depreciation Repost	DP	290974	6/30/2012		(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2012
259	259	2105		Summarized Depreciation Transa	DP	53105	6/30/2012		(43.06)	(43.06)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2012
259	259	2105		Depreciation Repost	DP	290974	6/30/2012		(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2012
259	259	2105		Depreciation Repost	DP	290974	6/30/2012		(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2012
259	259	2105		Depreciation Repost	DP	290974	6/30/2012	43.06		43.06	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2012
259	259	2105		Depreciation Repost	DP	290974	6/30/2012		(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2012
259	259	2105		Depreciation Repost	DP	290971	5/31/2012	43.06		43.06	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2012
259	259	2105		Depreciation Repost	DP	290971	5/31/2012		(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2012
259	259	2105		Depreciation Repost	DP	290971	5/31/2012		(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2012
259	259	2105		Depreciation Repost	DP	290971	5/31/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2012
259	259	2105		Depreciation Repost	DP	290971	5/31/2012		(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2012
259	259	2105		Summarized Depreciation Transa	DP	52926	5/31/2012		(43.06)	(43.06)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2012
259	259	2105		Depreciation Repost	DP	290971	5/31/2012		(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2012
259	259	2105		Depreciation Repost	DP	290942	4/30/2012	43.06		43.06	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2012
259	259	2105		Summarized Depreciation Transa	DP	52830	4/30/2012		(43.06)	(43.06)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2012
259	259	2105		Depreciation Repost	DP	290942	4/30/2012		(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2012
259	259	2105		Depreciation Repost	DP	290942	4/30/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2012
259	259	2105		Depreciation Repost	DP	290942	4/30/2012		(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2012
259	259	2105		Depreciation Repost	DP	290942	4/30/2012		(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2012

259	259	2105	Depreciation Repost	DP	290942	4/30/2012		(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2012
259	259	2105	Depreciation Repost	DP	290937	3/31/2012		(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2012
259	259	2105	Depreciation Repost	DP	290937	3/31/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2012
259	259	2105	Depreciation Repost	DP	290937	3/31/2012		(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2012
259	259	2105	Depreciation Repost	DP	290937	3/31/2012		(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2012
259	259	2105	Depreciation Repost	DP	290937	3/31/2012		(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2012
259	259	2105	Depreciation Repost	DP	290937	3/31/2012	43.06		43.06	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2012
259	259	2105	Summarized Depreciation Transa	DP	52735	3/31/2012		(43.06)	(43.06)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2012
259	259	2105	Depreciation Repost	DP	290978	2/29/2012		(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2012
259	259	2105	Depreciation Repost	DP	290978	2/29/2012		(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2012
259	259	2105	Depreciation Repost	DP	290978	2/29/2012		(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2012
259	259	2105	Depreciation Repost	DP	290978	2/29/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2012
259	259	2105	Depreciation Repost	DP	290978	2/29/2012		(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2012
259	259	2105	Depreciation Repost	DP	290978	2/29/2012	43.06		43.06	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2012
259	259	2105	Summarized Depreciation Transa	DP	52635	2/29/2012		(43.06)	(43.06)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2012
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	52542	1/31/2012		(3.22)	(3.22)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2012
259	259	2105	SEWER PLANT-CONVERTED ASSET	DP	52542	1/31/2012		(29.18)	(29.18)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2012
259	259	2105	SEWER FORCE MAIN	DP	52542	1/31/2012		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2012
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	52542	1/31/2012		(0.44)	(0.44)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2012
259	259	2105	106*AP.INVD*08*27	DP	52542	1/31/2012		(6.35)	(6.35)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2012

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
259	259	2105		Balance Forward	Bal		12/1/2012	7,098.52		7,098.52			2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2012
259	259	2105		RETIREMENT	AX	296645	12/31/2013	9,259.68		9,259.68	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	55029	12/31/2013	17.74		17.74	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2013
259	259	2105		SEWER FORCE MAIN	DP	55029	12/31/2013		(4.21)	(4.21)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	55029	12/31/2013		(159.92)	(159.92)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2013
259	259	2105		RETIREMENT	AX	296308	11/30/2013	5,459.71		5,459.71	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	11	2013
259	259	2105		SEWER FORCE MAIN	DP	54938	11/30/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	11	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54938	11/30/2013	17.74		17.74	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	11	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54938	11/30/2013		(89.53)	(89.53)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	11	2013
259	259	2105		SEWER FORCE MAIN	DP	54846	10/31/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	10	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54846	10/31/2013		(42.65)	(42.65)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	10	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54846	10/31/2013	17.74		17.74	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	10	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54747	9/30/2013		(42.31)	(42.31)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	9	2013
259	259	2105		SEWER FORCE MAIN	DP	54747	9/30/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	9	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54747	9/30/2013	17.74		17.74	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	9	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54557	8/31/2013		(41.42)	(41.42)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	8	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54557	8/31/2013	13.05		13.05	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	8	2013
259	259	2105		RETIREMENT	AX	295380	8/31/2013	1,691.19		1,691.19	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	8	2013
259	259	2105		SEWER FORCE MAIN	DP	54557	8/31/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	8	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54467	7/31/2013	13.05		13.05	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2013
259	259	2105		SEWER FORCE MAIN	DP	54467	7/31/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54467	7/31/2013		(31.95)	(31.95)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	7	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54365	6/30/2013		(31.95)	(31.95)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2013
259	259	2105		SEWER FORCE MAIN	DP	54365	6/30/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54365	6/30/2013	13.05		13.05	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	6	2013
259	259	2105		RETIREMENT	AX	294375	5/31/2013	1,241.40		1,241.40	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54273	5/31/2013	9.60		9.60	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2013
259	259	2105		SEWER FORCE MAIN	DP	54273	5/31/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54273	5/31/2013		(31.95)	(31.95)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	5	2013
259	259	2105		RETIREMENT	AX	293917	4/30/2013	451.31		451.31	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2013
259	259	2105		SEWER FORCE MAIN	DP	54161	4/30/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54161	4/30/2013	8.34		8.34	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54161	4/30/2013		(24.68)	(24.68)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	4	2013
259	259	2105		SEWER FORCE MAIN	DP	54071	3/31/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	54071	3/31/2013		(24.68)	(24.68)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	54071	3/31/2013	8.34		8.34	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	3	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	53980	2/28/2013		(22.08)	(22.08)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2013
259	259	2105		SEWER FORCE MAIN	DP	53980	2/28/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53980	2/28/2013	8.34		8.34	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2013
259	259	2105		SEWER FORCE MAIN	DP	53821	1/31/2013		(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2013
259	259	2105		SEWER FORCE MAINS,NEW/REPL	DP	53821	1/31/2013		(19.01)	(19.01)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2013
259	259	2105		RETIREMENT	AX	292949	1/31/2013	821.30		821.30	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53821	1/31/2013	6.06		6.06	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	1	2013
259	259	2105		SEWER PLANT-CONVERTED ASSET	DP	53723	12/31/2012	6.06		6.06	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2012

259	259	2105	SEWER FORCE MAIN	DP	53723	12/31/2012	(3.87)	(3.87)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2012
259	259	2105	SEWER FORCE MAINS,NEW/REPL	DP	53723	12/31/2012	(19.01)	(19.01)	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	12	2012

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC	LVL6	LVL7	CO_NAME	REGION	STATE	Month	Year
259	259	1345		RETIREMENT	AX	278175	2/28/2011	-656.07		-656.07	AA	P	1240 - SWR UTILITY PLANT IN SERVICE	SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2011
259	259	2105		RETIREMENT	AX	278175	2/28/2011	656.07		656.07	AA	P	2025 - ACC DEPR SEWER PLANT	ACC DEPR-SEWER FORCE MAIN	Labrador Utilities Inc	SER	FL	2	2011

Account Number	Debit Amount	Credit Amount	Account Description	Remark	Asset Number	Posted Code	Check Date	Service/ Tax Date	Company	JE Line Number
251.1020			97,586.00 ORGANIZATION	ORGANIZATION	107458	P	12/31/2013		12/31/2013 00251	1
251.1025			175 FRANCHISES	FRANCHISES	107709	P	12/31/2013		12/31/2013 00251	2
251.1030			350,154.00 LAND & LAND RIGHTS PUMP	LAND & LAND RIGHTS PUMP	107710	P	12/31/2013		12/31/2013 00251	3
251.1035	22,840.00		LAND & LAND RIGHTS WTR TRT	LAND & LAND RIGHTS WTR	107711	P	12/31/2013		12/31/2013 00251	4
251.1050			19,721.00 STRUCT & IMPRV SRC SUPPLY	STRUCT & IMPRV SRC SUPP	107713	P	12/31/2013		12/31/2013 00251	5
251.1055			28,505.00 STRUCT & IMPRV WTR TRT PLT	STRUCT & IMPRV WTR TRT	107714	P	12/31/2013		12/31/2013 00251	6
251.1080			55,468.00 WELLS & SPRINGS	WELLS & SPRINGS	107555	P	12/31/2013		12/31/2013 00251	7
251.1090	39,121.00		SUPPLY MAINS	SUPPLY MAINS	95452	P	12/31/2013		12/31/2013 00251	8
251.1095	40,219.00		POWER GENERATION EQUIP	POWER GENERATION EQUIP	1003581	P	12/31/2013		12/31/2013 00251	9
251.1105			142,484.00 ELECTRIC PUMP EQUIP WTP	ELECTRIC PUMP EQUIP WTP	91225	P	12/31/2013		12/31/2013 00251	10
251.1115	17,035.00		WATER TREATMENT EQPT	WATER TREATMENT EQPT	107557	P	12/31/2013		12/31/2013 00251	11
251.1120			101,264.00 DIST RESV & STANDPIPES	DIST RESV & STANDPIPES	107466	P	12/31/2013		12/31/2013 00251	12
251.1125			286,098.00 TRANS & DISTR MAINS	TRANS & DISTR MAINS	107467	P	12/31/2013		12/31/2013 00251	13
251.1130			31,636.00 SERVICE LINES	SERVICE LINES	107441	P	12/31/2013		12/31/2013 00251	14
251.1135			1,554.00 METERS	METERS	107442	P	12/31/2013		12/31/2013 00251	15
251.1140			7,292.00 METER INSTALLATIONS	METER INSTALLATIONS	107722	P	12/31/2013		12/31/2013 00251	16
251.1145	4,445.00		HYDRANTS	HYDRANTS	107488	P	12/31/2013		12/31/2013 00251	17
251.1175			1,070.00 OFFICE STRUCT & IMPRV	OFFICE STRUCT & IMPRV	107724	P	12/31/2013		12/31/2013 00251	18
251.1180			441 OFFICE FURN & EQPT	OFFICE FURN & EQPT	107725	P	12/31/2013		12/31/2013 00251	19
251.1190			5,502.00 TOOL SHOP & MISC EQPT	TOOL SHOP & MISC EQPT	107444	P	12/31/2013		12/31/2013 00251	20
251.1195			2,073.00 LABORATORY EQUIPMENT	LABORATORY EQUIPMENT	107568	P	12/31/2013		12/31/2013 00251	21
251.1205			5,607.00 COMMUNICATION EQPT	COMMUNICATION EQPT	107570	P	12/31/2013		12/31/2013 00251	22
251.1215			2,722.00 WATER PLANT ALLOCATED	WATER PLANT ALLOCATED	1007504	P	12/31/2013		12/31/2013 00251	23
251.1220	750,756.00		OTHER TANGIBLE PLT WATER	OTHER TANGIBLE PLT WATE	108961	P	12/31/2013		12/31/2013 00251	24
251.1245			24 ORGANIZATION	ORGANIZATION	101819	P	12/31/2013		12/31/2013 00251	25
251.1250			1,813.00 FRANCHISES INTANG PLT	FRANCHISES INTANG PLT	101820	P	12/31/2013		12/31/2013 00251	26
251.1270			806,994.00 LAND & LAND RIGHTS TRTMNT PLT	LAND & LAND RIGHTS TRTM	1007505	P	12/31/2013		12/31/2013 00251	27
251.1285	392,497.00		LAND & LAND RIGHTS GEN PLT	LAND & LAND RIGHTS GEN	101821	P	12/31/2013		12/31/2013 00251	28
251.1295			139,621.00 STRUCT/IMPRV PUMP PLT LS	STRUCT/IMPRV PUMP PLT L	101822	P	12/31/2013		12/31/2013 00251	29
251.1300			8,654.00 STRUCT/IMPRV TREAT PLT	STRUCT/IMPRV TREAT PLT	97638	P	12/31/2013		12/31/2013 00251	30
251.1345			56,158.00 SEWER FORCE MAIN	SEWER FORCE MAIN	101824	P	12/31/2013		12/31/2013 00251	31
251.1350	49,234.00		SEWER GRAVITY MAIN	SEWER GRAVITY MAIN	101826	P	12/31/2013		12/31/2013 00251	32
251.1353			1,221.00 MANHOLES	MANHOLES	101827	P	12/31/2013		12/31/2013 00251	33
251.1360			995 SERVICES TO CUSTOMERS	SERVICES TO CUSTOMERS	1005127	P	12/31/2013		12/31/2013 00251	34
251.1395			283 TREAT/DISP EQUIP LAGOON	TREAT/DISP EQUIP LAGOON	101831	P	12/31/2013		12/31/2013 00251	35
251.1400			112,450.00 TREAT/DISP EQUIP TRT PLT	TREAT/DISP EQUIP TRT PL	101832	P	12/31/2013		12/31/2013 00251	36
251.1420			16,718.00 OUTFALL LINES	OUTFALL LINES	101833	P	12/31/2013		12/31/2013 00251	37
251.1460			2 OFFICE FURN & EQPT	OFFICE FURN & EQPT	101834	P	12/31/2013		12/31/2013 00251	38
251.1470			590 TOOL SHOP & MISC EQPT	TOOL SHOP & MISC EQPT	101835	P	12/31/2013		12/31/2013 00251	39
251.1500	421,784.00		OTHER TANGIBLE PLT SEWER	OTHER TANGIBLE PLT SEWE	1006457	P	12/31/2013		12/31/2013 00251	40
251.1835	33,739.89		ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	107458	P	12/31/2013		12/31/2013 00251	41
251.1840	26.12		ACC DEPR-FRANCHISES	ACC DEPR-FRANCHISES	107709	P	12/31/2013		12/31/2013 00251	42
251.1845			682.09 ACC DEPR-STRUCT&IMPRV SRC SPLY	ACC DEPR-STRUCT&IMPRV S	107713	P	12/31/2013		12/31/2013 00251	43
251.1850	4,154.07		ACC DEPR-STRUCT&IMPRV WTP	ACC DEPR-STRUCT&IMPRV W	107714	P	12/31/2013		12/31/2013 00251	44
251.1875	40,724.60		ACC DEPR-WELLS & SPRINGS	ACC DEPR-WELLS & SPRING	107555	P	12/31/2013		12/31/2013 00251	45
251.1885			9,678.14 ACC DEPR-SUPPLY MAINS	ACC DEPR-SUPPLY MAINS	95452	P	12/31/2013		12/31/2013 00251	46
251.1890			12,104.37 ACC DEPR-POWER GENERATION EQPT	ACC DEPR-POWER GENERATI	1003581	P	12/31/2013		12/31/2013 00251	47
251.1895			ACC DEPR-ELECT PUMP EQUIP SRC	ACC DEPR-ELECT PUMP EQU	97637	P	12/31/2013		12/31/2013 00251	48
251.1900	3,939.00		ACC DEPR-ELECT PUMP EQUIP WTP	ACC DEPR-ELECT PUMP EQU	91225	P	12/31/2013		12/31/2013 00251	49
251.1910			13,382.45 ACC DEPR-WATER TREATMENT EQPT	ACC DEPR-WATER TREATMEN	107557	P	12/31/2013		12/31/2013 00251	50
251.1915	22,600.18		ACC DEPR-DIST RESV & STANDPIPE	ACC DEPR-DIST RESV & ST	107466	P	12/31/2013		12/31/2013 00251	51
251.1920	19,174.62		ACC DEPR-TRANS & DISTR MAINS	ACC DEPR-TRANS & DISTR	107467	P	12/31/2013		12/31/2013 00251	52
251.1925			4,409.92 ACC DEPR-SERVICE LINES	ACC DEPR-SERVICE LINES	107441	P	12/31/2013		12/31/2013 00251	53
251.1930	957.73		ACC DEPR-METERS	ACC DEPR-METERS	107442	P	12/31/2013		12/31/2013 00251	54
251.1935			1,535.40 ACC DEPR-METER INSTALLS	ACC DEPR-METER INSTALLS	107722	P	12/31/2013		12/31/2013 00251	55
251.1940			6,654.90 ACC DEPR-HYDRANTS	ACC DEPR-HYDRANTS	107488	P	12/31/2013		12/31/2013 00251	56
251.1970	52.18		ACC DEPR-OFFICE STRUCTURE	ACC DEPR-OFFICE STRUCTU	107724	P	12/31/2013		12/31/2013 00251	57
251.1975	1,473.05		ACC DEPR-OFFICE FURN/EQPT	ACC DEPR-OFFICE FURN/EQ	107725	P	12/31/2013		12/31/2013 00251	58
251.1985	5,212.49		ACC DEPR-TOOL SHOP & MISC EQPT	ACC DEPR-TOOL SHOP & MI	107444	P	12/31/2013		12/31/2013 00251	59
251.1990	3,397.99		ACC DEPR-LABORATORY EQUIPMENT	ACC DEPR-LABORATORY EQU	107568	P	12/31/2013		12/31/2013 00251	60
251.2000	3,142.63		ACC DEPR-COMMUNICATION EQPT	ACC DEPR-COMMUNICATION	107570	P	12/31/2013		12/31/2013 00251	61
251.2010			561,818.24 ACC DEPR-OTHER TANG PLT WATER	ACC DEPR-OTHER TANG PLT	1007504	P	12/31/2013		12/31/2013 00251	62
251.2030			259,670.50 ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	101819	P	12/31/2013		12/31/2013 00251	63

251.2040	588.32	ACC DEPR FRANCHISES INTANG PLT	ACC DEPR FRANCHISES INT	101820	P	12/31/2013	12/31/2013 00251	64
251.2055	14,005.55	ACC DEPR-STRUCT/IMPRV PUMP PLT	ACC DEPR-STRUCT/IMPRV P	101822	P	12/31/2013	12/31/2013 00251	65
251.2060	5,275.58	ACC DEPR-STRUCT/IMPRV TREAT PL	ACC DEPR-STRUCT/IMPRV T	97638	P	12/31/2013	12/31/2013 00251	66
251.2105	167,182.67	ACC DEPR-SEWER FORCE MAIN	ACC DEPR-SEWER FORCE MA	101824	P	12/31/2013	12/31/2013 00251	67
251.2110		2,676.73 ACC DEPR-SEWER GRAVITY MAIN	ACC DEPR-SEWER GRAVITY	101826	P	12/31/2013	12/31/2013 00251	68
251.2113	115.54	ACC DEPR-MANHOLES	ACC DEPR-MANHOLES	101827	P	12/31/2013	12/31/2013 00251	69
251.2120	76.68	ACC DEPR-SERVICES TO CUSTOMERS	ACC DEPR-SERVICES TO CU	1005127	P	12/31/2013	12/31/2013 00251	70
251.2155	42.48	ACC DEPR-TREAT/DISP EQP LAGOON	ACC DEPR-TREAT/DISP EQP	101831	P	12/31/2013	12/31/2013 00251	71
251.2160	16,797.90	ACC DEPR-TREAT/DISP EQP TRT PL	ACC DEPR-TREAT/DISP EQP	101832	P	12/31/2013	12/31/2013 00251	72
251.2180	8,434.17	ACC DEPR-OUTFALL LINES	ACC DEPR-OUTFALL LINES	101833	P	12/31/2013	12/31/2013 00251	73
251.2185		303,744.74 ACC DEPR-OTHER PLT TANGIBLE	ACC DEPR-OTHER PLT TANG	1007506	P	12/31/2013	12/31/2013 00251	74
251.2220	92.19	ACC DEPR-OFFICE FURN/EQPT	ACC DEPR-OFFICE FURN/EQ	101834	P	12/31/2013	12/31/2013 00251	75
251.2230		62,343.83 ACC DEPR-TOOL SHOP & MISC EQPT	ACC DEPR-TOOL SHOP & MI	101835	P	12/31/2013	12/31/2013 00251	76
251.3265	55.6	CIAC-STRUCT & IMPRV SRC SUPPLY	CIAC-STRUCT & IMPRV SRC	107449	P	12/31/2013	12/31/2013 00251	77
251.3270	862.83	CIAC-STRUCT & IMPRV WTP	CIAC-STRUCT & IMPRV WTP	107699	P	12/31/2013	12/31/2013 00251	78
251.3295	818.43	CIAC-WELLS & SPRINGS	CIAC-WELLS & SPRINGS	107666	P	12/31/2013	12/31/2013 00251	79
251.3320	159.21	CIAC-ELEC PUMP EQP WTP	CIAC-ELEC PUMP EQP WTP	1007507	P	12/31/2013	12/31/2013 00251	80
251.3330	111.19	CIAC-WATER TREATMENT EQPT	CIAC-WATER TREATMENT EQ	107452	P	12/31/2013	12/31/2013 00251	81
251.3335	406.97	CIAC-DIST RESV & STANDPIPES	CIAC-DIST RESV & STANDP	107453	P	12/31/2013	12/31/2013 00251	82
251.3340	21,437.86	CIAC-TRANS & DISTR MAINS	CIAC-TRANS & DISTR MAIN	107549	P	12/31/2013	12/31/2013 00251	83
251.3345	4,667.51	CIAC-SERVICE LINES	CIAC-SERVICE LINES	107550	P	12/31/2013	12/31/2013 00251	84
251.3350	181.07	CIAC-METERS	CIAC-METERS	107456	P	12/31/2013	12/31/2013 00251	85
251.3355	7.66	CIAC-METER INSTALLS	CIAC-METER INSTALLS	107705	P	12/31/2013	12/31/2013 00251	86
251.3360	2,543.14	CIAC-HYDRANTS	CIAC-HYDRANTS	107477	P	12/31/2013	12/31/2013 00251	87
251.3430		84,159.00 CIAC-OTHER TANGIBLE PLT WATER	CIAC-OTHER TANGIBLE PLT	107473	P	12/31/2013	12/31/2013 00251	88
251.3435	25,793.53	CIAC-WATER-TAP	CIAC-WATER-TAP	107474	P	12/31/2013	12/31/2013 00251	89
251.3520		188,674.00 CIAC-STRUCT/IMPRV GEN PLT	CIAC-STRUCT/IMPRV GEN P	101807	P	12/31/2013	12/31/2013 00251	90
251.3530	653.7	CIAC-POWER GEN EQUIP PUMP PLT	CIAC-POWER GEN EQUIP PU	1007508	P	12/31/2013	12/31/2013 00251	91
251.3535	222.69	CIAC-POWER GEN EQUIP TREAT PLT	CIAC-POWER GEN EQUIP TR	1007509	P	12/31/2013	12/31/2013 00251	92
251.3550	307.96	CIAC-SEWER FORCE MAIN	CIAC-SEWER FORCE MAIN	101811	P	12/31/2013	12/31/2013 00251	93
251.3555	732.7	CIAC-SEWER GRAVITY MAIN	CIAC-SEWER GRAVITY MAIN	101813	P	12/31/2013	12/31/2013 00251	94
251.3557	336.12	CIAC-MANHOLES	CIAC-MANHOLES	1007510	P	12/31/2013	12/31/2013 00251	95
251.3565	172.2	CIAC-SERVICES TO CUSTOMERS	CIAC-SERVICES TO CUSTOM	1005134	P	12/31/2013	12/31/2013 00251	96
251.3600	8.98	CIAC-TREAT/DISP EQUIP LAGOON	CIAC-TREAT/DISP EQUIP L	101809	P	12/31/2013	12/31/2013 00251	97
251.3605	39.3	CIAC-TREAT/DISP EQUIP TRT PLT	CIAC-TREAT/DISP EQUIP T	101810	P	12/31/2013	12/31/2013 00251	98
251.3625	1.42	CIAC-OUTFALL LINES	CIAC-OUTFALL LINES	101814	P	12/31/2013	12/31/2013 00251	99
251.3705	1,249.93	CIAC-SEWER-TAP	CIAC-SEWER-TAP	101815	P	12/31/2013	12/31/2013 00251	100
251.3800		68,977.14 ACC AMORT ORGANIZATION	ACC AMORT ORGANIZATION	107707	P	12/31/2013	12/31/2013 00251	101
251.3810	1,583.95	ACC AMORT STRUCT & IMPRV SRC	ACC AMORT STRUCT & IMPR	107449	P	12/31/2013	12/31/2013 00251	102
251.3815	36,200.63	ACC AMORT STRUCT & IMPRV WTP	ACC AMORT STRUCT & IMPR	107699	P	12/31/2013	12/31/2013 00251	103
251.3840	19,036.86	ACC AMORT WELLS & SPRINGS	ACC AMORT WELLS & SPRIN	107666	P	12/31/2013	12/31/2013 00251	104
251.3860	5,186.64	ACC AMORT ELEC PUMP EQP SRC	ACC AMORT ELEC PUMP EQP	107450	P	12/31/2013	12/31/2013 00251	105
251.3870	932.25	ACC AMORT ELEC PUMP EQP TRANS	ACC AMORT ELEC PUMP EQP	1007511	P	12/31/2013	12/31/2013 00251	106
251.3875	4,678.93	ACC AMORT WATER TREATMENT EQPT	ACC AMORT WATER TREATME	107452	P	12/31/2013	12/31/2013 00251	107
251.3880	7,069.04	ACC AMORT DIST RESV & STANDPIP	ACC AMORT DIST RESV & S	107453	P	12/31/2013	12/31/2013 00251	108
251.3885	226,464.14	ACC AMORT TRANS & DISTR MAINS	ACC AMORT TRANS & DISTR	107549	P	12/31/2013	12/31/2013 00251	109
251.3890	54,131.04	ACC AMORT SERVICE LINES	ACC AMORT SERVICE LINES	107550	P	12/31/2013	12/31/2013 00251	110
251.3895	7,651.97	ACC AMORT METERS	ACC AMORT METERS	107456	P	12/31/2013	12/31/2013 00251	111
251.3900	375.29	ACC AMORT METER INSTALLS	ACC AMORT METER INSTALL	107705	P	12/31/2013	12/31/2013 00251	112
251.3905	9,263.24	ACC AMORT HYDRANTS	ACC AMORT HYDRANTS	107477	P	12/31/2013	12/31/2013 00251	113
251.3975	34,962.64	ACC AMORT OTHER TANG PLT WATER	ACC AMORT OTHER TANG PL	107473	P	12/31/2013	12/31/2013 00251	114
251.3980	152,644.47	ACC AMORT WATER-CIAC TAP	ACC AMORT WATER-CIAC TA	107474	P	12/31/2013	12/31/2013 00251	115
251.3995	15,209.07	ACC AMORT WTR RES CAP FEE-NC	ACC AMORT WTR RES CAP F	2005788	P	12/31/2013	12/31/2013 00251	116
251.4030	23,143.00	ACC AMORT ORGANIZATION	ACC AMORT ORGANIZATION	1007512	P	12/31/2013	12/31/2013 00251	117
251.4050	23,781.17	ACC AMORTSTRUCT/IMPRV PUMP PLT	ACC AMORTSTRUCT/IMPRV P	101816	P	12/31/2013	12/31/2013 00251	118
251.4070	1,035.30	ACC AMORTSTRUCT/IMPRV GEN PLT	ACC AMORTSTRUCT/IMPRV G	101807	P	12/31/2013	12/31/2013 00251	119
251.4075	14,336.23	ACC AMORT PWR GEN EQP COLL	ACC AMORT PWR GEN EQP C	1007513	P	12/31/2013	12/31/2013 00251	120
251.4085	4,883.76	ACC AMORT PWR GEN EQP TREAT	ACC AMORT PWR GEN EQP T	1007509	P	12/31/2013	12/31/2013 00251	121
251.4100	23,010.46	ACC AMORT SEWER FORCE MAIN	ACC AMORT SEWER FORCE M	101811	P	12/31/2013	12/31/2013 00251	122
251.4105	33,132.24	ACC AMORT SEWER GRAVITY MAIN	ACC AMORT SEWER GRAVITY	101813	P	12/31/2013	12/31/2013 00251	123
251.4107	7,385.39	ACC AMORT MANHOLES	ACC AMORT MANHOLES	1007510	P	12/31/2013	12/31/2013 00251	124
251.4115	3,786.79	ACC AMORT SERVICES TO CUSTOMER	ACC AMORT SERVICES TO C	1005134	P	12/31/2013	12/31/2013 00251	125
251.4150	624.15	ACC AMORT TREAT/DISP EQUIP LAG	ACC AMORT TREAT/DISP EQ	101809	P	12/31/2013	12/31/2013 00251	126
251.4155	12,391.74	ACC AMORT TREAT/DISP EQUIP TRT	ACC AMORT TREAT/DISP EQ	101810	P	12/31/2013	12/31/2013 00251	127

251.4175	110.26	ACC AMORT OUTFALL LINES	ACC AMORT OUTFALL LINES	101814	P	12/31/2013	12/31/2013 00251	128
251.4260	72,491.40	ACC AMORT OTHER TANG PLT SEWER	ACC AMORT OTHER TANG PL	1007514	P	12/31/2013	12/31/2013 00251	129
251.4265	22,712.43	ACC AMORT SEWER-TAP	ACC AMORT SEWER-TAP	101815	P	12/31/2013	12/31/2013 00251	130
251.4330	4,777.65	ACC AMORT REUSE-TAP	ACC AMORT REUSE-TAP	1007515	P	12/31/2013	12/31/2013 00251	131
251.4387	323,117.04	DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00251	132
251.4998	535,218.10	RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00251	133
252.1020		62,797.00 ORGANIZATION	ORGANIZATION	107754	P	12/31/2013	12/31/2013 00252	134
252.1030		30,280.00 LAND & LAND RIGHTS PUMP	LAND & LAND RIGHTS PUMP	1007500	P	12/31/2013	12/31/2013 00252	135
252.1050		33,442.00 STRUCT & IMPRV SRC SUPPLY	STRUCT & IMPRV SRC SUPP	107926	P	12/31/2013	12/31/2013 00252	136
252.1055	1,461.00	STRUCT & IMPRV WTR TRT PLT	STRUCT & IMPRV WTR TRT	107759	P	12/31/2013	12/31/2013 00252	137
252.1080		60,701.00 WELLS & SPRINGS	WELLS & SPRINGS	107956	P	12/31/2013	12/31/2013 00252	138
252.1090	55,201.00	SUPPLY MAINS	SUPPLY MAINS	95467	P	12/31/2013	12/31/2013 00252	139
252.1105		114,911.00 ELECTRIC PUMP EQUIP WTP	ELECTRIC PUMP EQUIP WTP	107761	P	12/31/2013	12/31/2013 00252	140
252.1115		18,468.00 WATER TREATMENT EQPT	WATER TREATMENT EQPT	107762	P	12/31/2013	12/31/2013 00252	141
252.1120		191,034.00 DIST RESV & STANDPIPES	DIST RESV & STANDPIPES	107763	P	12/31/2013	12/31/2013 00252	142
252.1125		91,601.00 TRANS & DISTR MAINS	TRANS & DISTR MAINS	107764	P	12/31/2013	12/31/2013 00252	143
252.1130	9,814.00	SERVICE LINES	SERVICE LINES	107765	P	12/31/2013	12/31/2013 00252	144
252.1135	8,585.00	METERS	METERS	107766	P	12/31/2013	12/31/2013 00252	145
252.1145		4,390.00 HYDRANTS	HYDRANTS	107768	P	12/31/2013	12/31/2013 00252	146
252.1180	17,063.00	OFFICE FURN & EQPT	OFFICE FURN & EQPT	108117	P	12/31/2013	12/31/2013 00252	147
252.1190		30,625.00 TOOL SHOP & MISC EQPT	TOOL SHOP & MISC EQPT	107774	P	12/31/2013	12/31/2013 00252	148
252.1220		112,064.00 OTHER TANGIBLE PLT WATER	OTHER TANGIBLE PLT WATE	1005799	P	12/31/2013	12/31/2013 00252	149
252.1245		13 ORGANIZATION	ORGANIZATION	101896	P	12/31/2013	12/31/2013 00252	150
252.1285	1,220.00	LAND & LAND RIGHTS GEN PLT	LAND & LAND RIGHTS GEN	101844	P	12/31/2013	12/31/2013 00252	151
252.1295		7,520.00 STRUCT/IMPRV PUMP PLT LS	STRUCT/IMPRV PUMP PLT L	101845	P	12/31/2013	12/31/2013 00252	152
252.1345		24,500.00 SEWER FORCE MAIN	SEWER FORCE MAIN	101847	P	12/31/2013	12/31/2013 00252	153
252.1350		113,097.00 SEWER GRAVITY MAIN	SEWER GRAVITY MAIN	101849	P	12/31/2013	12/31/2013 00252	154
252.1400		782,825.00 TREAT/DISP EQUIP TRT PLT	TREAT/DISP EQUIP TRT PL	101905	P	12/31/2013	12/31/2013 00252	155
252.1460	808	OFFICE FURN & EQPT	OFFICE FURN & EQPT	1007269	P	12/31/2013	12/31/2013 00252	156
252.1640	3,300.00	OTHER PLANT	OTHER PLANT	1007501	P	12/31/2013	12/31/2013 00252	157
252.1835	138,716.64	ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	107754	P	12/31/2013	12/31/2013 00252	158
252.1845	8,138.31	ACC DEPR-STRUCT&IMPRV SRC SPLY	ACC DEPR-STRUCT&IMPRV S	107926	P	12/31/2013	12/31/2013 00252	159
252.1850	15,002.71	ACC DEPR-STRUCT&IMPRV WTP	ACC DEPR-STRUCT&IMPRV W	107759	P	12/31/2013	12/31/2013 00252	160
252.1875	68,098.84	ACC DEPR-WELLS & SPRINGS	ACC DEPR-WELLS & SPRING	107956	P	12/31/2013	12/31/2013 00252	161
252.1885		7,885.85 ACC DEPR-SUPPLY MAINS	ACC DEPR-SUPPLY MAINS	95467	P	12/31/2013	12/31/2013 00252	162
252.1895	51,170.00	ACC DEPR-ELECT PUMP EQUIP SRC	ACC DEPR-ELECT PUMP EQU	1000524	P	12/31/2013	12/31/2013 00252	163
252.1900	31,272.75	ACC DEPR-ELECT PUMP EQUIP WTP	ACC DEPR-ELECT PUMP EQU	107761	P	12/31/2013	12/31/2013 00252	164
252.1910	12,697.26	ACC DEPR-WATER TREATMENT EQPT	ACC DEPR-WATER TREATMEN	107762	P	12/31/2013	12/31/2013 00252	165
252.1915	345,304.40	ACC DEPR-DIST RESV & STANDPIPE	ACC DEPR-DIST RESV & ST	107763	P	12/31/2013	12/31/2013 00252	166
252.1920	64,506.29	ACC DEPR-TRANS & DISTR MAINS	ACC DEPR-TRANS & DISTR	107764	P	12/31/2013	12/31/2013 00252	167
252.1925	6,331.25	ACC DEPR-SERVICE LINES	ACC DEPR-SERVICE LINES	107765	P	12/31/2013	12/31/2013 00252	168
252.1930	4,902.75	ACC DEPR-METERS	ACC DEPR-METERS	107766	P	12/31/2013	12/31/2013 00252	169
252.1940	6,684.79	ACC DEPR-HYDRANTS	ACC DEPR-HYDRANTS	107768	P	12/31/2013	12/31/2013 00252	170
252.1975		5,687.66 ACC DEPR-OFFICE FURN/EQPT	ACC DEPR-OFFICE FURN/EQ	108117	P	12/31/2013	12/31/2013 00252	171
252.1985	11,469.31	ACC DEPR-TOOL SHOP & MISC EQPT	ACC DEPR-TOOL SHOP & MI	107774	P	12/31/2013	12/31/2013 00252	172
252.2010	56,032.00	ACC DEPR-OTHER TANG PLT WATER	ACC DEPR-OTHER TANG PLT	1005799	P	12/31/2013	12/31/2013 00252	173
252.2030		54.36 ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	101896	P	12/31/2013	12/31/2013 00252	174
252.2055	13,318.00	ACC DEPR-STRUCT/IMPRV PUMP PLT	ACC DEPR-STRUCT/IMPRV P	101845	P	12/31/2013	12/31/2013 00252	175
252.2105	3,223.69	ACC DEPR-SEWER FORCE MAIN	ACC DEPR-SEWER FORCE MA	101847	P	12/31/2013	12/31/2013 00252	176
252.2110	165,067.34	ACC DEPR-SEWER GRAVITY MAIN	ACC DEPR-SEWER GRAVITY	101849	P	12/31/2013	12/31/2013 00252	177
252.2160	703,802.39	ACC DEPR-TREAT/DISP EQP TRT PL	ACC DEPR-TREAT/DISP EQP	101905	P	12/31/2013	12/31/2013 00252	178
252.2185		1,650.00 ACC DEPR-OTHER PLT TANGIBLE	ACC DEPR-OTHER PLT TANG	1007268	P	12/31/2013	12/31/2013 00252	179
252.2220		269.34 ACC DEPR-OFFICE FURN/EQPT	ACC DEPR-OFFICE FURN/EQ	1007269	P	12/31/2013	12/31/2013 00252	180
252.2230	433	ACC DEPR-TOOL SHOP & MISC EQPT	ACC DEPR-TOOL SHOP & MI	101906	P	12/31/2013	12/31/2013 00252	181
252.3800	88,137.00	ACC AMORT ORGANIZATION	ACC AMORT ORGANIZATION	1007502	P	12/31/2013	12/31/2013 00252	182
252.3810	1,342.00	ACC AMORT STRUCT & IMPRV SRC	ACC AMORT STRUCT & IMPR	107744	P	12/31/2013	12/31/2013 00252	183
252.3815	393	ACC AMORT STRUCT & IMPRV WTP	ACC AMORT STRUCT & IMPR	107746	P	12/31/2013	12/31/2013 00252	184
252.3840	5,346.00	ACC AMORT WELLS & SPRINGS	ACC AMORT WELLS & SPRIN	107743	P	12/31/2013	12/31/2013 00252	185
252.3860	8,249.00	ACC AMORT ELEC PUMP EQP SRC	ACC AMORT ELEC PUMP EQP	107745	P	12/31/2013	12/31/2013 00252	186
252.3875	13,829.69	ACC AMORT WATER TREATMENT EQPT	ACC AMORT WATER TREATME	107747	P	12/31/2013	12/31/2013 00252	187
252.3880	2,497.00	ACC AMORT DIST RESV & STANDPIP	ACC AMORT DIST RESV & S	107748	P	12/31/2013	12/31/2013 00252	188
252.3885	13,409.00	ACC AMORT TRANS & DISTR MAINS	ACC AMORT TRANS & DISTR	107749	P	12/31/2013	12/31/2013 00252	189
252.3890	4,140.00	ACC AMORT SERVICE LINES	ACC AMORT SERVICE LINES	107750	P	12/31/2013	12/31/2013 00252	190
252.3895	5,644.00	ACC AMORT METERS	ACC AMORT METERS	107751	P	12/31/2013	12/31/2013 00252	191

252.3900	138	ACC AMORT METER INSTALLS	ACC AMORT METER INSTALL	107752	P	12/31/2013	12/31/2013 00252	192
252.3905	958	ACC AMORT HYDRANTS	ACC AMORT HYDRANTS	107753	P	12/31/2013	12/31/2013 00252	193
252.3975	81,429.50	ACC AMORT OTHER TANG PLT WATER	ACC AMORT OTHER TANG PL	107740	P	12/31/2013	12/31/2013 00252	194
252.4030	101,043.00	ACC AMORT ORGANIZATION	ACC AMORT ORGANIZATION	1007503	P	12/31/2013	12/31/2013 00252	195
252.4050	5,825.00	ACC AMORTSTRUCT/IMPRV PUMP PLT	ACC AMORTSTRUCT/IMPRV P	101841	P	12/31/2013	12/31/2013 00252	196
252.4070	26,518.21	ACC AMORTSTRUCT/IMPRV GEN PLT	ACC AMORTSTRUCT/IMPRV G	101836	P	12/31/2013	12/31/2013 00252	197
252.4100	4,496.00	ACC AMORT SEWER FORCE MAIN	ACC AMORT SEWER FORCE M	101838	P	12/31/2013	12/31/2013 00252	198
252.4105	27,798.66	ACC AMORT SEWER GRAVITY MAIN	ACC AMORT SEWER GRAVITY	101840	P	12/31/2013	12/31/2013 00252	199
252.4150	1,567.00	ACC AMORT TREAT/DISP EQUIP LAG	ACC AMORT TREAT/DISP EQ	101889	P	12/31/2013	12/31/2013 00252	200
252.4155	2,821.00	ACC AMORT TREAT/DISP EQUIP TRT	ACC AMORT TREAT/DISP EQ	101856	P	12/31/2013	12/31/2013 00252	201
252.4265	17,544.75	ACC AMORT SEWER-TAP	ACC AMORT SEWER-TAP	101845	P	12/31/2013	12/31/2013 00252	202
252.4340	4,332.39	ACC AMORT REUSE RES CAP FEE-NC	ACC AMORT REUSE RES CAP	101847	P	12/31/2013	12/31/2013 00252	203
252.2420		2,148.00 ACC AMORT UTIL PAA-WATER	ACC AMORT UTIL PAA-WATER	102287	P	12/31/2013	12/31/2013 00252	204
252.3330		51,505.00 CIAC-WATER TREATMENT EQPT	CIAC-WATER TREATMENT EQ	107747	P	12/31/2013	12/31/2013 00252	205
252.3430		162,859.00 CIAC-OTHER TANGIBLE PLT WATER	CIAC-OTHER TANGIBLE PLT	107740	P	12/31/2013	12/31/2013 00252	206
252.3520		153,691.00 CIAC-STRUCT/IMPRV GEN PLT	CIAC-STRUCT/IMPRV GEN P	101836	P	12/31/2013	12/31/2013 00252	207
252.3555		141,720.00 CIAC-SEWER GRAVITY MAIN	CIAC-SEWER GRAVITY MAIN	101840	P	12/31/2013	12/31/2013 00252	208
252.3705	97,298.00	CIAC-SEWER-TAP	CIAC-SEWER-TAP	101874	P	12/31/2013	12/31/2013 00252	209
252.3780		34,659.00 CIAC-REUSE RES CAP FEE	CIAC-REUSE RES CAP FEE	1007270	P	12/31/2013	12/31/2013 00252	210
252.3225	52,000.00	ADV-IN-AID OF CONST-WATER	ADV-IN-AID OF CONST-WATE		P	12/31/2013	12/31/2013 00252	211
252.3230	48,000.00	ADV-IN-AID OF CONST-SEWER	ADV-IN-AID OF CONST-SEWE		P	12/31/2013	12/31/2013 00252	212
252.4387		67,345.02 DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00252	213
252.4998		110,637.69 RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00252	214
256.1250		10,763.00 FRANCHISES INTANG PLT	FRANCHISES INTANG PLT	101984	P	12/31/2013	12/31/2013 00256	215
256.1270		190,000.00 LAND & LAND RIGHTS TRTMT PLT	LAND & LAND RIGHTS TRTM	101985	P	12/31/2013	12/31/2013 00256	216
256.1295		758 STRUCT/IMPRV PUMP PLT LS	STRUCT/IMPRV PUMP PLT L	101986	P	12/31/2013	12/31/2013 00256	217
256.1345		11,155.00 SEWER FORCE MAIN	SEWER FORCE MAIN	101988	P	12/31/2013	12/31/2013 00256	218
256.1360		6,200.00 SERVICES TO CUSTOMERS	SERVICES TO CUSTOMERS	1006423	P	12/31/2013	12/31/2013 00256	219
256.1400		5,598.00 TREAT/DISP EQUIP TRT PLT	TREAT/DISP EQUIP TRT PL	101994	P	12/31/2013	12/31/2013 00256	220
256.2030	2,150.25	ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	101983	P	12/31/2013	12/31/2013 00256	221
256.2040	4,363.63	ACC DEPR FRANCHISES INTANG PLT	ACC DEPR FRANCHISES INT	101984	P	12/31/2013	12/31/2013 00256	222
256.2055	212.24	ACC DEPR-STRUCT/IMPRV PUMP PLT	ACC DEPR-STRUCT/IMPRV P	101986	P	12/31/2013	12/31/2013 00256	223
256.2105	2,633.82	ACC DEPR-SEWER FORCE MAIN	ACC DEPR-SEWER FORCE MA	101988	P	12/31/2013	12/31/2013 00256	224
256.2120	1,778.43	ACC DEPR-SERVICES TO CUSTOMERS	ACC DEPR-SERVICES TO CU	1006423	P	12/31/2013	12/31/2013 00256	225
256.2160	2,177.00	ACC DEPR-TREAT/DISP EQP TRT PL	ACC DEPR-TREAT/DISP EQP	101994	P	12/31/2013	12/31/2013 00256	226
256.4030		5,996.30 ACC AMORT ORGANIZATION	ACC AMORT ORGANIZATION	1007499	P	12/31/2013	12/31/2013 00256	227
256.4050	10,651.42	ACC AMORTSTRUCT/IMPRV PUMP PLT	ACC AMORTSTRUCT/IMPRV P	101981	P	12/31/2013	12/31/2013 00256	228
256.4055	6,203.48	ACC AMORTSTRUCT/IMPRV TREAT PL	ACC AMORTSTRUCT/IMPRV T	101974	P	12/31/2013	12/31/2013 00256	229
256.4100	2,542.32	ACC AMORT SEWER FORCE MAIN	ACC AMORT SEWER FORCE M	101978	P	12/31/2013	12/31/2013 00256	230
256.4105	7,475.42	ACC AMORT SEWER GRAVITY MAIN	ACC AMORT SEWER GRAVITY	101979	P	12/31/2013	12/31/2013 00256	231
256.4110	2,173.08	ACC AMORT SPCL COLL STRUCTURES	ACC AMORT SPCL COLL STR	101982	P	12/31/2013	12/31/2013 00256	232
256.4115	2,067.78	ACC AMORT SERVICES TO CUSTOMER	ACC AMORT SERVICES TO C	101977	P	12/31/2013	12/31/2013 00256	233
256.4150	5.28	ACC AMORT TREAT/DISP EQUIP LAG	ACC AMORT TREAT/DISP EQ	101975	P	12/31/2013	12/31/2013 00256	234
256.4155	6,314.26	ACC AMORT TREAT/DISP EQUIP TRT	ACC AMORT TREAT/DISP EQ	101976	P	12/31/2013	12/31/2013 00256	235
256.4387	67,626.72	DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00256	236
256.4998	112,095.17	RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00256	237
259.1020		29,139.00 ORGANIZATION	ORGANIZATION	108346	P	12/31/2013	12/31/2013 00259	238
259.1105		557 ELECTRIC PUMP EQUIP WTP	ELECTRIC PUMP EQUIP WTP	108351	P	12/31/2013	12/31/2013 00259	239
259.1190		5,873.00 TOOL SHOP & MISC EQPT	TOOL SHOP & MISC EQPT	108361	P	12/31/2013	12/31/2013 00259	240
259.1835	4,796.00	ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	108346	P	12/31/2013	12/31/2013 00259	241
259.1900	253	ACC DEPR-ELECT PUMP EQUIP WTP	ACC DEPR-ELECT PUMP EQU	108351	P	12/31/2013	12/31/2013 00259	242
259.1985	3,829.00	ACC DEPR-TOOL SHOP & MISC EQPT	ACC DEPR-TOOL SHOP & MI	108361	P	12/31/2013	12/31/2013 00259	243
259.2400		62,401.00 UTILITY PAA WTR PLANT AMORT	UTILITY PAA WTR PLANT AM	102295	P	12/31/2013	12/31/2013 00259	244
259.4387	33,522.72	DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00259	245
259.4998	55,569.28	RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00259	246
260.1020		25,858.00 ORGANIZATION	ORGANIZATION	108368	P	12/31/2013	12/31/2013 00260	247
260.1055	2,330.00	STRUCT & IMPRV WTR TRT PLT	STRUCT & IMPRV WTR TRT	92248	P	12/31/2013	12/31/2013 00260	248
260.1835	808	ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	108368	P	12/31/2013	12/31/2013 00260	249
260.1845	180	ACC DEPR-STRUCT&IMPRV SRC SPLY	ACC DEPR-STRUCT&IMPRV S	108371	P	12/31/2013	12/31/2013 00260	250
260.1850		271 ACC DEPR-STRUCT&IMPRV WTP	ACC DEPR-STRUCT&IMPRV W	92248	P	12/31/2013	12/31/2013 00260	251
260.4387	8,581.88	DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00260	252
260.4998	14,229.12	RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00260	253
333.1060	225,404.70	STRUCT & IMPRV TRANS DIST PLT	STRUCT & IMPRV TRANS DI	5000494	P	12/31/2013	12/31/2013 00333	254
333.1835		22,540.47 ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	5000494	P	12/31/2013	12/31/2013 00333	255

333.1920		746,816.00	ACC DEPR-TRANS & DISTR MAINS	ACC DEPR-TRANS & DISTR	103867	P	12/31/2013	12/31/2013 00333	256
333.2160		1,138,693.00	ACC DEPR-TREAT/DISP EQP TRT PL	ACC DEPR-TREAT/DISP EQP	100501	P	12/31/2013	12/31/2013 00333	257
333.3275		225,404.70	CIAC-STRUCT & IMPRV TRANS DIST	CIAC-STRUCT & IMPRV TRA	1007271	P	12/31/2013	12/31/2013 00333	258
333.3820	22,540.47		ACC AMORT STRUCT & IMPRV DIST	ACC AMORT STRUCT & IMPRV	1007271	P	12/31/2013	12/31/2013 00333	259
333.3885	662,677.00		ACC AMORT TRANS & DISTR MAINS	ACC AMORT TRANS & DISTR	1003564	P	12/31/2013	12/31/2013 00333	260
333.4155	1,099,408.00		ACC AMORT TREAT/DISP EQUIP TRT	ACC AMORT TREAT/DISP EQ	1003565	P	12/31/2013	12/31/2013 00333	261
333.4387	41,964.00		DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00333	262
333.4998	81,460.00		RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00333	263
345.1020	36,282.69		ORGANIZATION	ORGANIZATION	108575	P	12/31/2013	12/31/2013 00345	264
345.1835	8,869.52		ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	108575	P	12/31/2013	12/31/2013 00345	265
345.1920	513,780.31		ACC DEPR-TRANS & DISTR MAINS	ACC DEPR-TRANS & DISTR	108616	P	12/31/2013	12/31/2013 00345	266
345.3430		29,790.72	CIAC-OTHER TANGIBLE PLT WATER	CIAC-OTHER TANGIBLE PLT	108606	P	12/31/2013	12/31/2013 00345	267
345.3975	24,026.52		ACC AMORT OTHER TANG PLT WATER	ACC AMORT OTHER TANG PL	108606	P	12/31/2013	12/31/2013 00345	268
345.3225	37,443.17		ADV-IN-AID OF CONST-WATER	ADV-IN-AID OF CONST-WATE	1007531	P	12/31/2013	12/31/2013 00345	269
345.4387		224,196.60	DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00345	270
345.4998		366,414.89	RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00345	271
356.3520		129,681.00	CIAC-STRUCT/IMPRV GEN PLT	CIAC-STRUCT/IMPRV GEN P	100332	P	12/31/2013	12/31/2013 00356	272
356.4387	50,083.00		DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00356	273
356.4998	79,598.00		RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00356	274
357.3520		1,370,031.00	CIAC-STRUCT/IMPRV GEN PLT	CIAC-STRUCT/IMPRV GEN P	100437	P	12/31/2013	12/31/2013 00357	275
357.4387	529,106.00		DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00357	276
357.4998	840,925.00		RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00357	277
400.1080		256,340.52	WELLS & SPRINGS	WELLS & SPRINGS	104627	P	12/31/2013	12/31/2013 00400	278
400.1080		42,896.48	WELLS & SPRINGS	WELLS & SPRINGS	104644	P	12/31/2013	12/31/2013 00400	279
400.1875	64,336.00		ACC DEPR-WELLS & SPRINGS	ACC DEPR-WELLS & SPRING	104627	P	12/31/2013	12/31/2013 00400	280
400.4387	87,586.18		DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00400	281
400.4998	147,314.82		RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00400	282
401.1080		101,737.00	WELLS & SPRINGS	WELLS & SPRINGS	104693	P	12/31/2013	12/31/2013 00401	283
401.1120		173,804.00	DIST RESV & STANDPIPES	DIST RESV & STANDPIPES	104696	P	12/31/2013	12/31/2013 00401	284
401.1245		25,417.00	ORGANIZATION	ORGANIZATION	101088	P	12/31/2013	12/31/2013 00401	285
401.1875	26,751.34		ACC DEPR-WELLS & SPRINGS	ACC DEPR-WELLS & SPRING	104693	P	12/31/2013	12/31/2013 00401	286
401.1915	59,979.61		ACC DEPR-DIST RESV & STANDPIPE	ACC DEPR-DIST RESV & ST	104696	P	12/31/2013	12/31/2013 00401	287
401.2400		1,103,457.00	UTILITY PAA WTR PLANT AMORT	UTILITY PAA WTR PLANT AM	102219	P	12/31/2013	12/31/2013 00401	288
401.4387	491,467.46		DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00401	289
401.4998	826,216.59		RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00401	290
450.1020		141,336.00	ORGANIZATION	ORGANIZATION	103463	P	12/31/2013	12/31/2013 00450	291
450.1125		18,771.00	TRANS & DISTR MAINS	TRANS & DISTR MAINS	103472	P	12/31/2013	12/31/2013 00450	292
450.1835	113,069.00		ACC DEPR-ORGANIZATION	ACC DEPR-ORGANIZATION	103463	P	12/31/2013	12/31/2013 00450	293
450.1920	20,958.00		ACC DEPR-TRANS & DISTR MAINS	ACC DEPR-TRANS & DISTR	103472	P	12/31/2013	12/31/2013 00450	294
450.4387	7,711.04		DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00450	295
450.4998	18,368.96		RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00450	296
451.1400		359,701.00	TREAT/DISP EQUIP TRT PLT	TREAT/DISP EQUIP TRT PL	100324	P	12/31/2013	12/31/2013 00451	297
451.1810	150,850.00		PLT HELD FUTURE USE-SWR	PLT HELD FUTURE USE-SWR	1007498	P	12/31/2013	12/31/2013 00451	298
451.2160	113,252.69		ACC DEPR-TREAT/DISP EQP TRT PL	ACC DEPR-TREAT/DISP EQP	100324	P	12/31/2013	12/31/2013 00451	299
451.4387	31,989.52		DEF FED TAX - DEPRECIATION	DEF FED TAX - DEPRECIAT		P	12/31/2013	12/31/2013 00451	300
451.4998	63,608.79		RETAINED EARN-PRIOR YEARS	RETAINED EARN-PRIOR YEAR		P	12/31/2013	12/31/2013 00451	301

Labrador Utilities, Inc.
 Docket No. 140135-WS
 Friedman & Friedman, P.A.

Actual Fees and Costs through February 17, 2015 (Invoices and Report Attached)
\$25,111.72 (Includes \$4,000.00 filing fee, and \$735.00 to correct deficiencies)

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
8.0 hrs	Respond to formal and informal data requests from Staff and OPC and any other discovery requests, and miscellaneous correspondence and telephone conferences with client
2.5 hrs	Review Staff recommendation; Conference with client and consultants regarding recommendation; Conference with Staff regarding recommendation.
15.0 hrs	Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.0 hrs	Review PAA Order; conference with client and consultants regarding PAA Order.
3.0 hrs	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
29.5 hrs @ \$360/hr	\$10,620.00 – TOTAL ESTIMATED FEES

Estimate of costs to complete:

\$ 510.00 Attend Agenda Conference, travel/meals/hotel
 \$ 10.00 Estimated photocopier costs
\$ 520.00 TOTAL ESTIMATED AND UNBILLED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES AND COSTS: \$36,251.72



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

Friedman, Friedman & Long, P.A.

766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

March 31, 2014

Attention: John Stover

File #: 30057.216
Inv #: 390

RE: Labrador Utilities
2013 Rate Case

Mar-23-14	MSF	Research and draft test year request letter and letter to Mr. Flynn and others concerning same;	0.40	140.00
	Totals		<u>0.40</u>	<u>\$140.00</u>
	Total Fee & Disbursements			<u>\$140.00</u>
	Balance Now Due			<u>\$140.00</u>

Totals

7.00 \$2,450.00**DISBURSEMENTS**

	Photocopies	225.50
Sep-03-14	Binding supplies for MFRs	255.67
Sep-13-14	Binding Supplies	193.57
Sep-15-14	Filing Fee	4,000.00
Sep-30-14	FedEx	21.91

Totals

\$4,696.65**Total Fee & Disbursements**

\$7,146.65



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766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

July 2, 2014

Attention: John Stover

File #: 30057.216
Inv #: 722

RE: Labrador Utilities
2013 Rate Case

Jun-11-14	MSF	Travel to Tallahassee for pre-filing meeting with PSC Staff	5.90	2,065.00
Jun-17-14	MSF	Finalize test year letter and letter to Mr. Hoy concerning same;	0.20	70.00
Jun-29-14	MSF	Review test year approval letter and letter to Mr. Hoy and others concerning same;	0.20	70.00
Totals			6.30	\$2,205.00

DISBURSEMENTS

Jun-17-14	Reimburse Expenses-Travel	48.55
Totals		\$48.55

Total Fee & Disbursements

\$2,253.55



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Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

September 3, 2014

Attention: John Stover

File #: 30057.216
Inv #: 888

RE: Labrador Utilities
2013 Rate Case

Aug-04-14	MSF	Review, research and respond to correspondence from Mr. Pitts;	0.20	70.00
Aug-07-14	MSF	Draft Affidavit for Mr. Hoy; Begin draft of Application and preparing for filing	1.20	420.00
Aug-21-14	MSF	Review and comment upon F Schedules; Review documentation for odor control capital project and incorporate in Application	0.60	210.00
Aug-24-14	MSF	Review and respond to correspondence from Ms. Swain; Follow-up correspondence	0.30	105.00
Aug-25-14	MSF	Correspondence with Mr. Flynn; Telephone Conference with Ms. Swain; Review Pro Forma Documents and Summarize same;	0.80	280.00
Aug-26-14	MSF	Telephone Conference with Mr. Maurey at PSC; Draft letter to Chairman;	0.20	70.00
Aug-29-14	MSF	Review letter from Mr. Ballenger at PSC and letter to Mr. Hoy and others concerning same;	0.20	70.00

Totals

3.50 \$1,225.00

Total Fee & Disbursements

\$1,225.00



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766 N. Sun Drive
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Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

October 1, 2014

Attention: John Stover

File #: 30057.216
Inv #: 968

RE: Labrador Utilities
2013 Rate Case

Sep-03-14	MSF	Conference call regarding filing and follow-up correspondence with Ms. Bravo;	0.50	175.00
Sep-11-14	MSF	Draft required letters to County and City of Zepherhills; Review and compile additional engineering information;	0.90	315.00
Sep-12-14	MSF	Correspondence with Mr. Pitts and Ms. Swain and MFR filing preparation; Finalize Additional Engineering Information Documents;	1.30	455.00
Sep-13-14	MSF	Review MFRs; Draft Revised Interim and Final tariffs; Finalize Complaint; letter to PSC Clerk;	2.70	945.00
Sep-15-14	MSF	Finalize Documentation and oversee compilation and sending;	0.80	280.00
Sep-18-14	MSF	Correspondence with Ms. Merchant of OPC and Ms. Swain; Follow-up correspondence with Ms. Merchant	0.20	70.00
Sep-19-14	MSF	Telephone Conference with PSC attorney Crawford who telephoned regarding interim rate deadline waiver and letter to Mr. Hoy and others concerning same;	0.30	105.00
Sep-22-14	MSF	Research and draft letter to PSC Clerk waiver interim rate deadline	0.30	105.00



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

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Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

November 4, 2014

Attention: John Stover

File #: 30057.216
Inv #: 1155

RE: Labrador Utilities
2013 Rate Case

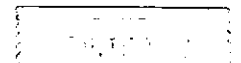
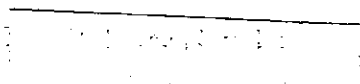
Oct-09-14	MSF	Telephone Conference with Mr. Fletcher who telephoned with interim revenue question; Letter to Ms. Swain and Mr. Pitts concerning same; Follow-up correspondence;	0.30	105.00
Oct-10-14	MSF	Review explanation of interest rate from Ms. Swain and letter to Mr. Fletcher concerning same;	0.20	70.00
Oct-13-14	MSF	Review and respond to correspondence from Mr. Pitts regarding noticing; Follow-up Correspondence concerning same;	0.30	105.00
	MSF	Review deficiency letter from PSC Staff; Correspondence with Ms. Swain, Mr Flynn and Mr. Pitts concerning same; Begin draft of response;	1.70	595.00
Totals			2.50	\$875.00

DISBURSEMENTS

Photocopies	1,128.75
Totals	\$1,128.75

Total Fee & Disbursements

\$2,003.75





FRIEDMAN, FRIEDMAN & LONG, P.A.
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Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

December 4, 2014

Attention: John Stover

File #: 30057.216
Inv #: 1253

RE: Labrador Utilities
2013 Rate Case

Nov-04-14	MSF	Review Staff's First Data Request, draft response template and letter to Mr. Hoy and others concerning same;	0.60	210.00
Nov-06-14	MSF	Review Affiliate Transactions Audit and letter to Audit Staff concerning same; review follow-up correspondence from audit staff	0.20	70.00
Nov-10-14	MSF	Telephone Conference with Mr. Flynn who telephoned regarding timing of noticing requirements	0.10	35.00
Nov-12-14	MSF	Review staff recommendation and letter to Mr. Hoy and others concerning same; Research and draft Corporate undertaking and corporate guaranty and letter to Mr. Hoy and Ms. Sparrow concerning same; Research and draft proposed Customer Notice and revised Tariff Sheets; letter to PSC staff;	2.20	770.00
Nov-17-14	MSF	Correspondence with Mr. Pitts and finalize and file deficiency responses;	0.40	140.00
	MSF	Review Staff's Second Data Request, prepare letter to Clerk with template for response and letter to Mr. Hoy and others concerning same;	0.50	175.00
Nov-24-14	MSF	Travel to Tallahassee for PSC Agenda;	4.00	1,400.00
Nov-25-14	MSF	Letter to Ms. Bruce at PSC; Prepare for and attend Public Service Commission agenda	6.70	2,345.00

and report outcome to Mr. Hoy and others and
return to central Florida;

Totals

14.70 \$5,145.00

DISBURSEMENTS

Nov-26-14 Reimbursement

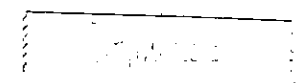
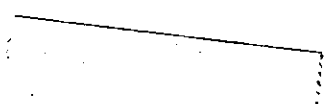
541.77

Totals

\$541.77

Total Fee & Disbursements

\$5,686.77





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

Friedman, Friedman & Long, P.A.

766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

January 7, 2015

Attention: John Stover

File #: 30057.216
Inv #: 1390

RE: Labrador Utilities
2013 Rate Case

Dec-03-14	MSF	Correspondence with Mr. Pitts and with Ms. Bruce of the PSC Staff regarding implementation of interim rates; Review Official Filing Date acknowledgement from PSC website and letter to Mr. Hoy and others regarding same; Research and draft Synopsis	1.70	595.00
Dec-04-14	MSF	Review Staff's approved Notice and draft Affidavit of Mailing; Letter to Mr. Pitts concerning same; Finalize Synopsis and letter to PSC Staff concerning same;	0.80	280.00
Dec-08-14	MSF	Correspondence with Mr. Pitts and compile documents and begin draft of response to second data request;	0.40	140.00
Dec-10-14	MSF	Review Affidavit and Interim Rate Customer Notice and draft Notice of Filing; Revise tariff Sheets and letter to Ms. Bruce concerning same; Telephone Conference with Ms. Buys who telephoned regarding several matters; letter to Mr. Flynn;	0.70	245.00
Dec-11-14	MSF	Correspondence with Mr. Hoy and other and draft waiver of five month deadline;	0.20	70.00
Dec-12-14	MSF	Research and draft Combined Initial Customer Notice and Customer Meeting Notice;	0.60	210.00
Dec-15-14	MSF	Complete review and revisions to responses to Staff's 2nd Data Request and correspondence concerning same;	2.20	770.00

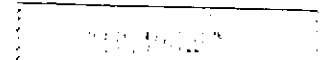
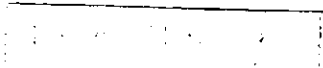
Dec-16-14	MSF	Letter to Clerk with supplemental response to 2nd Data Request;	0.20	70.00
Dec-17-14	MSF	Telephone Conference with Ms. Bruce who telephoned; Revise Synopsis and letter to PSC attorneys concerning same;	0.40	140.00
Dec-20-14	MSF	Review Staff's approved Synopsis; Draft letter to mayor of Zephyrhills, County Chairman and Zephyrhills librarian	0.50	175.00
Dec-30-14	MSF	Review Interim Rates Tariff Sheets and letter to Mr. Pitts concerning same;	0.30	105.00

Totals		8.00	\$2,800.00
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DISBURSEMENTS

Photocopies	4.00
Totals	\$4.00

Total Fee & Disbursements	\$2,804.00
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FRIEDMAN, FRIEDMAN & LONG, P.A.
ATTORNEYS & COUNSELORS

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Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

February 3, 2015

Attention: John Stover		File #:	30057.216
		Inv #:	1432
RE: Labrador Utilities 2013 Rate Case			
Jan-08-15	MSF	Telephone Conference with PSC attorney Mapp who telephoned; Draft letters to attorney Mapp; Review Audit and letter to Mr. Hoy and others concerning same;	1.10 396.00
Jan-14-15	MSF	Review PSC Parent Company Audit and letter to Mr. Hoy and others concerning same;	0.20 72.00
Jan-16-15	MSF	Review interim rate report and draft letter to PSC Clerk	0.20 72.00
Jan-18-15	MSF	Letter to Mr. Hoy and others concerning outstanding matters	0.20 72.00
Jan-20-15	MSF	Review Affidavit of Mailing and Customer Notice and draft and file Notice of Filing;	0.20 72.00
Jan-23-15	MSF	Telephone Conference with Mr. Fletcher who telephoned; Telephone conference attorney Mapp who telephoned; Letter to Mr. Hoy and others concerning same;	0.20 72.00
Jan-27-15	MSF	Begin research and draft letter to PSC Clerk with update on pro forma projects; Correspondence with Mr. Flynn concerning same; Review Staff's Fifth Data Request and letter to Mr. Pitts and others concerning same;	0.60 216.00
Jan-29-15	MSF	Correspondence with Mr. Flynn concerning pro forma project bids; Review documents responsive to Staff's 2nd Fourth Data Request and file response with PSC Clerk; Draft letter	0.90 324.00

to PSC Clerk with update on pro forma
projects;

Totals

3.60 \$1,296.00

Total Fee & Disbursements

\$1,296.00

Friedman, Friedman & Long, P.A.pdf

Lwyr Date Entry #	Lawyer Matter	Client Matter Description	Law Type	Hours	Rate	Total
	Task	Explanation				
MSF Feb 1/2015 17200 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Review Change Order Justification, bid tabulations and Contract regarding pro forma WTP GST and letter to PSC Clerk concerning same;	util	0.40	360.00	144.00
MSF Feb 1/2015 17202 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Review Draw request and letter to PSC Clerk concerning same;	util	0.20	360.00	72.00
MSF Feb 5/2015 17471 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Telephone Conference with PSC attorney Mapp who telephoned and letter to Mr. Flynn; Review Sixth Data Request and letter to Mr. Flynn concerning same;	util	0.40	360.00	144.00
MSF Feb 6/2015 17575 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Review documents and Draft response to the 6th Data Request	util	0.30	360.00	108.00
MSF Feb 11/2015 17789 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Telephone Conference with Mr. Fletcher who telephoned; Prepare for, travel to and attend customer meeting; Pre-meeting with staff; Post meeting with Mr. Hoy and Mr. Flynn;	util	5.30	360.00	1908.00
MSF Feb 13/2015 18006 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Telephone Conference with Mr. Fletcher who telephoned regarding audit responses and telephone conference with Mr. Pitts concerning same; Review current ERC calculations, Project Phoenix Order and letter to Clerk concerning same;	util	0.50	360.00	180.00

*** Summary by Task Code ***

Task Code	Hours	Amount
BWM - Billable Work Monthly	7.10	2556.00
Total Billable	7.10	2556.00
Total:	7.10	2556.00

*** Summary by Working Lawyer ***

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	7.10	2556.00
Total:	7.10	2556.00

Labrador Utilities, Inc.
 Docket No. 140135-WS
 Friedman & Friedman, P.A.

Actual Fees and Costs through February 17, 2015 (Invoices and Report Attached)
\$25,111.72 (Includes \$4,000.00 filing fee, and \$735.00 to correct deficiencies)

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
8.0 hrs	Respond to formal and informal data requests from Staff and OPC and any other discovery requests, and miscellaneous correspondence and telephone conferences with client
2.5 hrs	Review Staff recommendation; Conference with client and consultants regarding recommendation; Conference with Staff regarding recommendation.
15.0 hrs	Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.0 hrs	Review PAA Order; conference with client and consultants regarding PAA Order.
3.0 hrs	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
29.5 hrs @ \$360/hr	\$10,620.00 – TOTAL ESTIMATED FEES

Estimate of costs to complete:

\$ 510.00 Attend Agenda Conference, travel/meals/hotel
 \$ 10.00 Estimated photocopier costs
\$ 520.00 TOTAL ESTIMATED AND UNBILLED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES AND COSTS: \$36,251.72



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

Friedman, Friedman & Long, P.A.

766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

March 31, 2014

Attention: John Stover

File #: 30057.216
Inv #: 390

RE: Labrador Utilities
2013 Rate Case

Mar-23-14	MSF	Research and draft test year request letter and letter to Mr. Flynn and others concerning same;	0.40	140.00
	Totals		0.40	\$140.00
	Total Fee & Disbursements			\$140.00
	Balance Now Due			\$140.00



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F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

July 2, 2014

Attention: John Stover

File #: 30057.216
Inv #: 722

RE: Labrador Utilities
2013 Rate Case

Jun-11-14	MSF	Travel to Tallahassee for pre-filing meeting with PSC Staff	5.90	2,065.00
Jun-17-14	MSF	Finalize test year letter and letter to Mr. Hoy concerning same;	0.20	70.00
Jun-29-14	MSF	Review test year approval letter and letter to Mr. Hoy and others concerning same;	0.20	70.00
Totals			6.30	\$2,205.00

DISBURSEMENTS

Jun-17-14	Reimburse Expenses-Travel	48.55
Totals		\$48.55

Total Fee & Disbursements

\$2,253.55



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

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766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

September 3, 2014

Attention: John Stover

File #: 30057.216
Inv #: 888

RE: Labrador Utilities
2013 Rate Case

Aug-04-14	MSF	Review, research and respond to correspondence from Mr. Pitts;	0.20	70.00
Aug-07-14	MSF	Draft Affidavit for Mr. Hoy; Begin draft of Application and preparing for filing	1.20	420.00
Aug-21-14	MSF	Review and comment upon F Schedules; Review documentation for odor control capital project and incorporate in Application	0.60	210.00
Aug-24-14	MSF	Review and respond to correspondence from Ms. Swain; Follow-up correspondence	0.30	105.00
Aug-25-14	MSF	Correspondence with Mr. Flynn; Telephone Conference with Ms. Swain; Review Pro Forma Documents and Summarize same;	0.80	280.00
Aug-26-14	MSF	Telephone Conference with Mr. Maurey at PSC; Draft letter to Chairman;	0.20	70.00
Aug-29-14	MSF	Review letter from Mr. Ballenger at PSC and letter to Mr. Hoy and others concerning same;	0.20	70.00

Totals

3.50 \$1,225.00

Total Fee & Disbursements

\$1,225.00



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

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766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

October 1, 2014

Attention: John Stover

File #: 30057.216
Inv #: 968

RE: Labrador Utilities
2013 Rate Case

Sep-03-14	MSF	Conference call regarding filing and follow-up correspondence with Ms. Bravo;	0.50	175.00
Sep-11-14	MSF	Draft required letters to County and City of Zepherhills; Review and compile additional engineering information;	0.90	315.00
Sep-12-14	MSF	Correspondence with Mr. Pitts and Ms. Swain and MFR filing preparation; Finalize Additional Engineering Information Documents;	1.30	455.00
Sep-13-14	MSF	Review MFRs; Draft Revised Interim and Final tariffs; Finalize Complaint; letter to PSC Clerk;	2.70	945.00
Sep-15-14	MSF	Finalize Documentation and oversee compilation and sending;	0.80	280.00
Sep-18-14	MSF	Correspondence with Ms. Merchant of OPC and Ms. Swain; Follow-up correspondence with Ms. Merchant	0.20	70.00
Sep-19-14	MSF	Telephone Conference with PSC attorney Crawford who telephoned regarding interim rate deadline waiver and letter to Mr. Hoy and others concerning same;	0.30	105.00
Sep-22-14	MSF	Research and draft letter to PSC Clerk waiver interim rate deadline	0.30	105.00

Totals

7.00 \$2,450.00**DISBURSEMENTS**

	Photocopies	225.50
Sep-03-14	Binding supplies for MFRs	255.67
Sep-13-14	Binding Supplies	193.57
Sep-15-14	Filing Fee	4,000.00
Sep-30-14	FedEx	21.91

Totals

\$4,696.65**Total Fee & Disbursements**

\$7,146.65



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ATTORNEYS & COUNSELORS

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766 N. Sun Drive
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Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

November 4, 2014

Attention: John Stover

File #: 30057.216
Inv #: 1155

RE: Labrador Utilities
2013 Rate Case

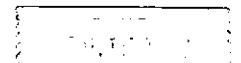
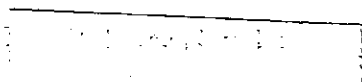
Oct-09-14	MSF	Telephone Conference with Mr. Fletcher who telephoned with interim revenue question; Letter to Ms. Swain and Mr. Pitts concerning same; Follow-up correspondence;	0.30	105.00
Oct-10-14	MSF	Review explanation of interest rate from Ms. Swain and letter to Mr. Fletcher concerning same;	0.20	70.00
Oct-13-14	MSF	Review and respond to correspondence from Mr. Pitts regarding noticing; Follow-up Correspondence concerning same;	0.30	105.00
	MSF	Review deficiency letter from PSC Staff; Correspondence with Ms. Swain, Mr Flynn and Mr. Pitts concerning same; Begin draft of response;	1.70	595.00
	Totals		2.50	\$875.00

DISBURSEMENTS

Photocopies	1,128.75
Totals	\$1,128.75

Total Fee & Disbursements

\$2,003.75





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

Friedman, Friedman & Long, P.A.

766 N. Sun Drive
Suite 4030
Lake Mary, FL 32746

F.E.I.: 46-4480334

407-830-6331

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

December 4, 2014

Attention: John Stover

File #: 30057.216
Inv #: 1253

RE: Labrador Utilities
2013 Rate Case

Nov-04-14	MSF	Review Staff's First Data Request, draft response template and letter to Mr. Hoy and others concerning same;	0.60	210.00
Nov-06-14	MSF	Review Affiliate Transactions Audit and letter to Audit Staff concerning same; review follow-up correspondence from audit staff	0.20	70.00
Nov-10-14	MSF	Telephone Conference with Mr. Flynn who telephoned regarding timing of noticing requirements	0.10	35.00
Nov-12-14	MSF	Review staff recommendation and letter to Mr. Hoy and others concerning same; Research and draft Corporate undertaking and corporate guaranty and letter to Mr. Hoy and Ms. Sparrow concerning same; Research and draft proposed Customer Notice and revised Tariff Sheets; letter to PSC staff;	2.20	770.00
Nov-17-14	MSF	Correspondence with Mr. Pitts and finalize and file deficiency responses;	0.40	140.00
	MSF	Review Staff's Second Data Request, prepare letter to Clerk with template for response and letter to Mr. Hoy and others concerning same;	0.50	175.00
Nov-24-14	MSF	Travel to Tallahassee for PSC Agenda;	4.00	1,400.00
Nov-25-14	MSF	Letter to Ms. Bruce at PSC; Prepare for and attend Public Service Commission agenda	6.70	2,345.00

and report outcome to Mr. Hoy and others and
return to central Florida;

Totals

14.70 \$5,145.00

DISBURSEMENTS

Nov-26-14 Reimbursement

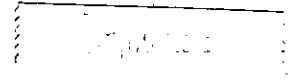
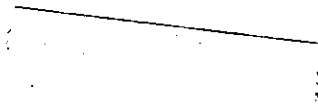
541.77

Totals

\$541.77

Total Fee & Disbursements

\$5,686.77





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766 N. Sun Drive
Suite 4030
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F.E.I.: 46-4480334

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

January 7, 2015

Attention: John Stover

File #: 30057.216
Inv #: 1390

RE: Labrador Utilities
2013 Rate Case

Dec-03-14	MSF	Correspondence with Mr. Pitts and with Ms. Bruce of the PSC Staff regarding implementation of interim rates; Review Official Filing Date acknowledgement from PSC website and letter to Mr. Hoy and others regarding same; Research and draft Synopsis	1.70	595.00
Dec-04-14	MSF	Review Staff's approved Notice and draft Affidavit of Mailing; Letter to Mr. Pitts concerning same; Finalize Synopsis and letter to PSC Staff concerning same;	0.80	280.00
Dec-08-14	MSF	Correspondence with Mr. Pitts and compile documents and begin draft of response to second data request;	0.40	140.00
Dec-10-14	MSF	Review Affidavit and Interim Rate Customer Notice and draft Notice of Filing; Revise tariff Sheets and letter to Ms. Bruce concerning same; Telephone Conference with Ms. Buys who telephoned regarding several matters; letter to Mr. Flynn;	0.70	245.00
Dec-11-14	MSF	Correspondence with Mr. Hoy and other and draft waiver of five month deadline;	0.20	70.00
Dec-12-14	MSF	Research and draft Combined Initial Customer Notice and Customer Meeting Notice;	0.60	210.00
Dec-15-14	MSF	Complete review and revisions to responses to Staff's 2nd Data Request and correspondence concerning same;	2.20	770.00

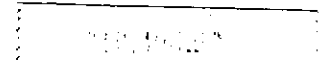
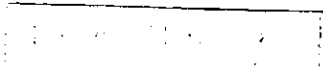
Dec-16-14	MSF	Letter to Clerk with supplemental response to 2nd Data Request;	0.20	70.00
Dec-17-14	MSF	Telephone Conference with Ms. Bruce who telephoned; Revise Synopsis and letter to PSC attorneys concerning same;	0.40	140.00
Dec-20-14	MSF	Review Staff's approved Synopsis; Draft letter to mayor of Zephyrhills, County Chairman and Zephyrhills librarian	0.50	175.00
Dec-30-14	MSF	Review Interim Rates Tariff Sheets and letter to Mr. Pitts concerning same;	0.30	105.00
Totals			<u>8.00</u>	<u>\$2,800.00</u>

DISBURSEMENTS

Photocopies	4.00
Totals	<u>\$4.00</u>

Total Fee & Disbursements

\$2,804.00





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

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

February 3, 2015

Attention: John Stover		File #:	30057.216
		Inv #:	1432
RE: Labrador Utilities 2013 Rate Case			
Jan-08-15	MSF	Telephone Conference with PSC attorney Mapp who telephoned; Draft letters to attorney Mapp; Review Audit and letter to Mr. Hoy and others concerning same;	1.10 396.00
Jan-14-15	MSF	Review PSC Parent Company Audit and letter to Mr. Hoy and others concerning same;	0.20 72.00
Jan-16-15	MSF	Review interim rate report and draft letter to PSC Clerk	0.20 72.00
Jan-18-15	MSF	Letter to Mr. Hoy and others concerning outstanding matters	0.20 72.00
Jan-20-15	MSF	Review Affidavit of Mailing and Customer Notice and draft and file Notice of Filing;	0.20 72.00
Jan-23-15	MSF	Telephone Conference with Mr. Fletcher who telephoned; Telephone conference attorney Mapp who telephoned; Letter to Mr. Hoy and others concerning same;	0.20 72.00
Jan-27-15	MSF	Begin research and draft letter to PSC Clerk with update on pro forma projects; Correspondence with Mr. Flynn concerning same; Review Staff's Fifth Data Request and letter to Mr. Pitts and others concerning same;	0.60 216.00
Jan-29-15	MSF	Correspondence with Mr. Flynn concerning pro forma project bids; Review documents responsive to Staff's 2nd Fourth Data Request and file response with PSC Clerk; Draft letter	0.90 324.00

to PSC Clerk with update on pro forma projects;

Totals

3.60 \$1,296.00

Total Fee & Disbursements

\$1,296.00

Legal Rate Case Expense.pdf

Lwyr Date Entry #	Lawyer Matter	Client Matter Description	Law Type	Hours	Rate	Total
Task		Explanation				
MSF Feb 1/2015 17200 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Review Change Order Justification, bid tabulations and Contract regarding pro forma WTP GST and letter to PSC Clerk concerning same;	util	0.40	360.00	144.00
MSF Feb 1/2015 17202 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Review Draw request and letter to PSC Clerk concerning same;	util	0.20	360.00	72.00
MSF Feb 5/2015 17471 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Telephone Conference with PSC attorney Mapp who telephoned and letter to Mr. Flynn; Review Sixth Data Request and letter to Mr. Flynn concerning same;	util	0.40	360.00	144.00
MSF Feb 6/2015 17575 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Review documents and Draft response to the 6th Data Request	util	0.30	360.00	108.00
MSF Feb 11/2015 17789 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Telephone Conference with Mr. Fletcher who telephoned; Prepare for, travel to and attend customer meeting; Pre-meeting with staff; Post meeting with Mr. Hoy and Mr. Flynn;	util	5.30	360.00	1908.00
MSF Feb 13/2015 18006 No Hold	Martin S. Friedman 30057.216	Utilities, Inc. Labrador Utilities 2013 Rate Case Telephone Conference with Mr. Fletcher who telephoned regarding audit responses and telephone conference with Mr. Pitts concerning same; Review current ERC calculations, Project Phoenix Order and letter to Clerk concerning same;	util	0.50	360.00	180.00

*** Summary by Task Code ***

Task Code	Hours	Amount
BWM - Billable Work Monthly	7.10	2556.00
Total Billable	7.10	2556.00
Total:	7.10	2556.00

*** Summary by Working Lawyer ***

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	7.10	2556.00
Total:	7.10	2556.00

Management & Regulatory Consultants, Inc.
Summary of Rate Case Expense from Invoices through January 2015
Labrador

Billed Expense

		Consulting; Develop U&U and F Schedules	Consulting; Develop Historical Data for F-9 and F-10	Consulting; Confirm Water Capacity Input	Reconcile Water E's and F's; Complete F's Finalize F Schedules	Expenses	Totals
Frank Seidman	Hours	6	2.5	0.5	8.25	0	17.25
Billing Rate: \$150/hr	Amount	\$ 900.00	\$ 375.00	\$ 75.00	\$ 1,237.50	\$ -	\$ 2,587.50

Projected Remaining Expense

		Consulting; Develop U&U and F Schedules	Consulting; Develop Historical Data for F-9 and F-10	Consulting; Confirm Water Capacity Input	Reconcile Water E's and F's; Complete F's Finalize F Schedules	Expenses	Totals
Frank Seidman	Hours	-	-	-	-	-	-
Billing Rate: \$150/hr	Amount	-	-	-	-	-	-
							\$ 2,587.50

Cumulative Total, Billed and Remaining

Sanlando 2014 RC (2014046.2910 \$1,537.50)
 Labrador 2014 RC (2014048.2910 \$ 900.00)

255

John Hoy

Digitally signed by John Hoy
 DN: cn=John Hoy, o=MRConsultants, Inc., ou=
 email=jhoy@regulwater.com, c=US
 Date: 2014.07.08 08:20:01 -0500

36 Yacht Club Dr. #403
 North Palm Beach, FL 33408
 Phone or Fax (561) 207-6083
 e-mail: frankdenjup@att.net

Batch _____
 Doc 612924

Management & Regulatory Consultants, Inc.

ACCOUNTS PAYABLE
 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, IL 60062

07/01/14
 21300.10

CONSULTING - Sanlando Utilities (SAN)
 Mid-County Services (MID)
 Labrador (LAB)

PREVIOUS BALANCE \$ 3150.00

<u>Week of:</u>		HOURS	
06/02/14	FS CONSULTING - SAN DEVELOP U&U & F SCHEDULES; CONSULT W/CLIENT RE WATER SCHEDULES.	1.50	225.00
06/09/14	FS CONSULTING - SAN DEVELOP U&U & F SCHEDULES; CONSULT W/CLIENT RE WATER SCHEDULES.	2.00	300.00
06/16/14	FS CONSULTING - SAN DEVELOP U&U & F SCHEDULES; CONSULT W/CLIENT RE WATER & WW SCHEDULES.	0.75	112.50
06/23/14	FS CONSULTING - SAN COMPLETE F SCHEDULES FOR FILING.	6.00	900.00
06/23/14	FS CONSULTING - LAB DEVELOP U&U and F SCHEDULES.	3.00	450.00
06/30/14	FS CONSULTING - LAB DEVELOP U&U and F SCHEDULES. FOR CURRENT SERVICES RENDERED	<u>3.00</u> 16.25	<u>450.00</u> \$ 2437.50

PAYMENTS AND CREDITS
 07/01/14 PAYMENT, AS OF
 BALANCE DUE 0.00
 \$ 5587.50

RECEIVED

JUL 08 2014

2014046.2910 \$ 1,537.50

2014048.2910 \$ 900.00

36 Yacht Club Dr. #403
 North Palm Beach, FL 33408
 Phone or Fax (561) 207-6083
 e-mail: frankdenjup@att.net

Batch _____

Management & Regulatory Consultants, Inc.

Doc 645069

ACCOUNTS PAYABLE
 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, IL 60062

08/21/14
 21300.10

CONSULTING - Sanlando Utilities (SAN)
 Mid-County Services (MID)
 Labrador (LAB)

PREVIOUS BALANCE \$ 5587.50

<u>Week of:</u>		HOURS	
07/07/14	FS CONSULTING - LAB DEVELOP HISTORICAL DATA FOR F-9 AND F-10.	2.50	375.00
07/14/14	FS CONSULTING - LAB CONFIRM WATER CAPACITY INPUT.	0.50	75.00
08/18/14	FS CONSULTING - LAB RECONCILE WATER E'S AND F'S; RESEARCH DEVELOPMENT OF FOREST LAKE; COMPLETE F'S; FINALIZE F SCHEDULES.	8.25	1237.50
	FOR CURRENT SERVICES RENDERED	11.25	\$ 1687.50

PAYMENTS AND CREDITS

07/09/14 PAYMENT 3150.00
 07/16/14 PAYMENT 2437.50
 BALANCE DUE \$ 1687.50

259

2014048.2910

John Hoy Digitally signed by John Hoy
 DN: cn=John Hoy, o=Utilities, Inc., ou,
 email=jphoy@uiwater.com, c=US
 Date: 2014.09.02 11:39:55 -05'00'

Analysis of Rate Case Expense

Company: Labrador Utilities
 Docket No:
 Test Year Ended: 12/31/2013

Schedule: B-10
 Page 1 of 1
 Preparer: Darrien Pitts

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200.00	48	9,550	Assist w/MFRs, Data Requests and Recommendations Review.
2	Milian, Swain & Associates	Cynthia Yapp	150.00	234	35,138	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
3	Milian, Swain & Associates	Maria Bravo	150.00	150	22,425	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
4	Friedman, Friedman & Long, P.A.	Martin Friedman	350.00	106	36,252	Legal Fees
5	Friedman, Friedman & Long, P.A.	n/a	-	-	2,900	Various Expenses (travel, photocopies, phone calls) associated with legal fees
6	M&R Consultants	Frank Seidman	150.00	17	2,588	U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	4,000	Filing Fee
8	Water Service Corp.	WSC In-house Staff	n/a	507	23,832	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.		n/a	n/a	5,000	Customer notices, postage
10	Water Service Corp.		n/a	n/a	1,000	Travel, Hotel/Accommodation, Rental Care, Airfare
11	Water Service Corp.		n/a	n/a	-	Temp Services
12	Water Service Corp.		n/a	n/a	100	Fed Ex & other misc.
13						
14	Estimate Through				\$ 143,632	
15						
16						
17	<input checked="" type="checkbox"/> PAA					
18	<input type="checkbox"/> Commission Hearing					
19						
20	Amortization Period 4 Years					
21	Explanation if different from Section 367.0816, Florida					
22						
23	Amortization of Rate Case Expense:					
24						
25		(A)	(B)	(C)		
26		Water	Wastewater	Total		
27	Prior unamortized rate case expenses	\$ 18,541.16	\$ 18,225.72	\$ 36,767		
28	Current rate case expense	72,432	71,200	143,632		
29	Total projected rate case expense	90,973	89,426	180,399		
30	Annual Amortization	\$ 22,743	\$ 22,356	\$ 45,100		
31						
32	Method of allocation between systems:					
33						
34	Customers (based on ERC Counts 12/31/13)	764.10	751.10	1,515.20		
35						
36	Percentage of average customers	50%	50%	100%		
37						
38	Resulting %	50.43%	49.57%	100%		

Milian, Swain & Associates, Inc
Labrador Utilities, Inc.

Summary of Rate Case Expense Billed through December 26, 2014 and Estimated Cost to Complete

Response to Item 10. of Staff's 5th Data Request Dated January 27, 2015 (For detailed time, please see response to Item 10 a.):

Actual Hours for MFR Preparation:	Cynthia Yapp	Maria Bravo	Debbie Swain	Total
Billing # 1 - July 28, 2014	102.75		6.25	109.00
Billing # 2 - September 2, 2014	91.00	51.25	14.00	156.25
Billing # 3 - October 1, 2014		96.50	22.00	118.50
Billing # 4 - November 3, 2014		1.75	1.50	3.25
Billing # 5 - January 5, 2015	0.50			0.50
Total Hours MFR Preparation	194.25	149.50	43.75	387.50
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00	
Amount Invoiced	\$ 29,137.50	\$ 22,425.00	\$ 8,750.00	\$ 60,312.50
Total Invoiced	\$ 29,137.50	\$ 22,425.00	\$ 8,750.00	\$ 60,312.50
Unbilled Hours :				0.00
	0.00	0.00	0.00	0.00
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00	
Total Unbilled	\$ -	\$ -	\$ -	\$ -
MSA TOTAL AS OF 12/26/2014 - ACTUAL				
Actual Hours	194.25	149.50	43.75	387.50
Actual Fees	\$ 29,137.50	\$ 22,425.00	\$ 8,750.00	\$ 60,312.50

Response to Item 10 a. of Staff's 5th Data Request Dated January 27, 2015:

See Time/Expenses by Project Report attached.

Response to Item 10 b. of Staff's 5th Data Request Dated January 27, 2015:

None.

Response to Item 11. of Staff's 5th Data Request Dated January 27, 2015:

See attached copy of Invoice #s

41786
41822
41857
41890
41957

Response to Item 12 of Staff's 5th Data Request Dated January 27, 2015:

See Time/Expenses by Project Report attached.

Response to Item 13. of Staff's 5th Data Request Dated January 27,2015:

Estimate - Additional Hours through PAA:	Cynthia Yapp	Maria Bravo	Debbie Swain	Total
1. Provide support to client - Response to Staff's Data Requests, including updates to rate case expense	10			10
2. Review Interim Order, test interim rates and consult with client	2			2
3. Review audit, discuss issues with client	10			10
4. Review OPC Interrogatories, researching and preparing response, discussion with client and legal and follow-up	2		1	3
5. Review Staff Recommendations, testing recommended revenue requirements and resulting rates, including suppression calculations, and discuss with client	10		2	12
6. Review PAA Order, testing final approved revenue requirements and resulting final rates, including suppression calculations, and discuss with client	6		1	7
Estimated Hours to Complete	40	0	4	44
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00	
Total Estimate to Complete	\$ 6,000.00	\$ -	\$ 800.00	\$ 6,800.00

MSA TOTAL RATE CASE EXPENSE (Actual and Estimated Hours and Cost to Completion):

MSA Total Projected Hours	234.25	149.50	47.75	431.50
Rate	\$ 150.00	\$ 150.00	\$ 200.00	
MSA Total Projected Rate Case Expense	\$ 35,137.50	\$ 22,425.00	\$ 9,550.00	\$ 67,112.50

Time/Expenses by Project Report

Order Time By: P/E
 Order Expense By: Expense #
 Status: Ready Hold Billed Never Billed

Milian, Swain & Associates
 Project: U02-37
 Period: 06/01/2014 — 12/31/2014

Page 1

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
										5753	41786		
CY			Cynthia Yapp	FIN	007	07/04/2014	07/04/2014	N	B			23.00	23.00
			<i>Begin preparation of MFR worksheets for TY 2013</i>										
										5753	41786		
CY			Cynthia Yapp	FIN	007	07/11/2014	07/11/2014	N	B			34.00	34.00
			<i>Begin preparation of MFR worksheets for TY 2013</i>										
										5753	41786		
DS			Deborah Swain	FIN	001	07/11/2014	07/11/2014	N	B			4.50	4.50
			<i>Review and coordination</i>										
										5753	41786		
DS			Deborah Swain	FIN	001	07/11/2014	07/11/2014	N	B			1.75	1.75
			<i>Rate Case Expense amortization research</i>										
										5753	41786		
CY			Cynthia Yapp	FIN	007	07/18/2014	07/18/2014	N	B			20.50	20.50
			<i>Prepare MFR worksheets for TY 2013</i>										
										5753	41786		
CY			Cynthia Yapp	FIN	007	07/25/2014	07/25/2014	N	B			25.25	25.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/01/2014	08/01/2014	N	B			28.25	28.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/01/2014	08/01/2014	N	B			2.50	2.50
			<i>MFRS data status update & review</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/08/2014	08/08/2014	N	B			22.25	22.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/08/2014	08/08/2014	N	B			2.25	2.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/15/2014	08/15/2014	N	B			22.75	22.75
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/15/2014	08/15/2014	N	B			1.50	1.50
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/22/2014	08/22/2014	N	B			15.25	15.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/22/2014	08/22/2014	N	B			2.25	2.25
			<i>MFRS - coordination and review</i>										
										5786	41822		
MB			Maria Bravo	FIN	007	08/22/2014	08/22/2014	N	B			4.50	4.50
			<i>Labrador TY 12/31/13 Rate Case - Preparation and review of various schedules supporting and required in the MFRs.</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/29/2014	08/29/2014	N	B			2.50	2.50
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/29/2014	08/29/2014	N	B			5.50	5.50
			<i>review & coordination w UI, M Bravo</i>										

Time/Expenses by Project Report

Order Time By: P/E

Milian, Swain & Associates

Page 2

Order Expense By: Expense #

Project: U02-37

Status: Ready Hold Billed Never Billed

Period: 06/01/2014 — 12/31/2014

Project	Project Name								SJ Ctrl #	SJ Inv #	
Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE		Hours Worked	Billable Hours	
									5786	41822	
MB	Maria Bravo	FIN	007	08/29/2014	08/29/2014	N	B		9.25	9.25	
<div style="border: 1px solid black; padding: 2px;"> <i>Reviewed and revised chemical schedule, rate base & expense allocations, transportation, labor and related expenses. Communicated with client about changes in schedule.</i> </div>											
									5786	41822	
MB	Maria Bravo	FIN	007	08/29/2014	08/29/2014	N	B		28.50	28.50	
<div style="border: 1px solid black; padding: 2px;"> <i>Reviewed various schedules provided by client and incorporated to MFRs, updated links as appropriate</i> </div>											
									5786	41822	
MB	Maria Bravo	FIN	007	08/29/2014	08/29/2014	N	B		9.00	9.00	
<div style="border: 1px solid black; padding: 2px;"> <i>Reviewed B7 & B8, notified client of needed revisions, researched CPI and prior deficiencies. Reviewed and revised B10. Communicated with client about changes in schedule.</i> </div>											
									5825	41857	
DS	Deborah Swain	FIN	001	09/05/2014	09/05/2014	N	B		6.50	6.50	
<div style="border: 1px solid black; padding: 2px;"> <i>telcon w UI, review and coordinate MFRs</i> </div>											
									5825	41857	
MB	Maria Bravo	FIN	007	09/05/2014	09/05/2014	N	B		29.50	29.50	
<div style="border: 1px solid black; padding: 2px;"> <i>Reviewed various schedules provided by client and incorporated to MFR's, updated links as appropriate</i> </div>											
									5825	41857	
DS	Deborah Swain	FIN	001	09/12/2014	09/12/2014	N	B		15.00	15.00	
<div style="border: 1px solid black; padding: 2px;"> <i>Update and review MFR schedules, coordinate w M Bravo on schedules</i> </div>											
									5825	41857	
MB	Maria Bravo	FIN	007	09/12/2014	09/12/2014	N	B		62.00	62.00	
<div style="border: 1px solid black; padding: 2px;"> <i>Reviewed various schedules provided by client and incorporated to MFR's, updated links as appropriate Working on Interim Schedules, Revenue Requirements, preparing MFR's for filing</i> </div>											
									5825	41857	
DS	Deborah Swain	FIN	001	09/26/2014	09/26/2014	N	B		0.50	0.50	
<div style="border: 1px solid black; padding: 2px;"> <i>Provide MFR spreadsheet to M Friedman per OPC request - review file</i> </div>											
									5825	41857	
MB	Maria Bravo	FIN	007	09/26/2014	09/26/2014	N	B		0.00	0.00	
<div style="border: 1px solid black; padding: 2px;"> <i>Organized MFRs to provide complete copy as requested by Friedman for distribution to OPC</i> </div>											
									5825	41857	
MB	Maria Bravo	FIN	007	09/26/2014	09/26/2014	N	B		5.00	5.00	
<div style="border: 1px solid black; padding: 2px;"> <i>Organized MFRs to provide complete copy as requested by Friedman for distribution to OPC</i> </div>											
									5848	41890	
DS	Deborah Swain	FIN	001	10/10/2014	10/10/2014	N	B		0.50	0.50	
<div style="border: 1px solid black; padding: 2px;"> <i>Cost of short term debt question from B Fletcher,</i> </div>											
									5848	41890	
MB	Maria Bravo	FIN	007	10/10/2014	10/10/2014	N	B		1.75	1.75	
<div style="border: 1px solid black; padding: 2px;"> <i>Reviewed Deficiency Letter to determine the need for revisions to schedules</i> </div>											
									5848	41890	
DS	Deborah Swain	FIN	001	10/17/2014	10/17/2014	N	B		1.00	1.00	
<div style="border: 1px solid black; padding: 2px;"> <i>respond to deficiencies, discussion & coordination</i> </div>											
									5919	41957	
CY	Cynthia Yapp	FIN	007	12/05/2014	12/05/2014	N	B		0.50	0.50	
<div style="border: 1px solid black; padding: 2px;"> <i>Research response to Staff's request re: amortization of propr rate case expense</i> </div>											
									Subtotal Task	387.50	387.50
									Subtotal Phase	387.50	387.50
									Total Project U02-37	387.50	387.50

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41786
 July 28, 2014
 Page 1, Billing #1

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, FL 32714

For Professional services rendered through July 25, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain	6.25	200.00	1,250.00
Senior Staff Accountant:			
Maria Bravo		150.00	
Senior Staff Accountant:			
Cynthia Yapp	102.75	150.00	15,412.50
Total Due for invoice 41786			\$16,662.50

Total Amount Due \$16,662.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41822
 September 2, 2014
 Page 1, Billing #2

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, FL 32714

For Professional services rendered through August 29, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain	14.00	200.00	2,800.00
Senior Staff Accountant:			
Maria Bravo	51.25	150.00	7,687.50
Senior Staff Accountant:			
Cynthia Yapp	91.00	150.00	13,650.00
Total Due for invoice 41822			\$24,137.50

Total Amount Due \$24,137.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41857
 October 1, 2014
 Page 1, Billing #3

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, Fl 32714

For Professional services rendered through September 26, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain	22.00	200.00	4,400.00
Senior Staff Accountant:			
Maria Bravo	96.50	150.00	14,475.00
Senior Staff Accountant:			
Cynthia Yapp		150.00	
Total Due for invoice 41857			\$18,875.00

Total Amount Due \$18,875.00

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41890
 November 3, 2014
 Page 1, Billing #4

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, FL 32714

For Professional services rendered through October 31, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain	1.50	200.00	300.00
Senior Staff Accountant:			
Maria Bravo	1.75	150.00	262.50
Senior Staff Accountant:			
Cynthia Yapp		150.00	
Total Due for invoice 41890			\$562.50

Total Amount Due \$562.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41957
 January 5, 2015
 Page 1, Billing #5

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, FL 32714

For Professional services rendered through December 26, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain		200.00	
Senior Staff Accountant:			
Cynthia Yapp	.50	150.00	75.00
Total Due for invoice 41957			\$75.00

Total Amount Due \$75.00

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc
Labrador Utilities, Inc.

Summary of Rate Case Expense Billed through December 26, 2014 and Estimated Cost to Complete

Response to Item 10. of Staff's 5th Data Request Dated January 27, 2015 (For detailed time, please see response to Item 10 a.):

Actual Hours for MFR Preparation:	Cynthia Yapp	Maria Bravo	Debbie Swain	Total
Billing # 1 - July 28, 2014	102.75		6.25	109.00
Billing # 2 - September 2, 2014	91.00	51.25	14.00	156.25
Billing # 3 - October 1, 2014		96.50	22.00	118.50
Billing # 4 - November 3, 2014		1.75	1.50	3.25
Billing # 5 - January 5, 2015	0.50			0.50
Total Hours MFR Preparation	194.25	149.50	43.75	387.50
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00	
Amount Invoiced	\$ 29,137.50	\$ 22,425.00	\$ 8,750.00	\$ 60,312.50
Total Invoiced	\$ 29,137.50	\$ 22,425.00	\$ 8,750.00	\$ 60,312.50
Unbilled Hours :				0.00
	0.00	0.00	0.00	0.00
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00	
Total Unbilled	\$ -	\$ -	\$ -	\$ -
MSA TOTAL AS OF 12/26/2014 - ACTUAL				
Actual Hours	194.25	149.50	43.75	387.50
Actual Fees	\$ 29,137.50	\$ 22,425.00	\$ 8,750.00	\$ 60,312.50

Response to Item 10 a. of Staff's 5th Data Request Dated January 27, 2015:

See Time/Expenses by Project Report attached.

Response to Item 10 b. of Staff's 5th Data Request Dated January 27, 2015:

None.

Response to Item 11. of Staff's 5th Data Request Dated January 27, 2015:

See attached copy of Invoice #s

41786
41822
41857
41890
41957

Response to Item 12 of Staff's 5th Data Request Dated January 27, 2015:

See Time/Expenses by Project Report attached.

Response to Item 13. of Staff's 5th Data Request Dated January 27,2015:

Estimate - Additional Hours through PAA:	Cynthia Yapp	Maria Bravo	Debbie Swain	Total
1. Provide support to client - Response to Staff's Data Requests, including updates to rate case expense	10			10
2. Review Interim Order, test interim rates and consult with client	2			2
3. Review audit, discuss issues with client	10			10
4. Review OPC Interrogatories, researching and preparing response, discussion with client and legal and follow-up	2		1	3
5. Review Staff Recommendations, testing recommended revenue requirements and resulting rates, including suppression calculations, and discuss with client	10		2	12
6. Review PAA Order, testing final approved revenue requirements and resulting final rates, including suppression calculations, and discuss with client	6		1	7
Estimated Hours to Complete	40	0	4	44
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00	
Total Estimate to Complete	\$ 6,000.00	\$ -	\$ 800.00	\$ 6,800.00

MSA TOTAL RATE CASE EXPENSE (Actual and Estimated Hours and Cost to Completion):

MSA Total Projected Hours	234.25	149.50	47.75	431.50
Rate	\$ 150.00	\$ 150.00	\$ 200.00	
MSA Total Projected Rate Case Expense	\$ 35,137.50	\$ 22,425.00	\$ 9,550.00	\$ 67,112.50

Time/Expenses by Project Report

Order Time By: P/E
 Order Expense By: Expense #
 Status: Ready Hold Billed Never Billed

Milian, Swain & Associates
 Project: U02-37
 Period: 06/01/2014 — 12/31/2014

Page 1

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
										5753	41786		
CY			Cynthia Yapp	FIN	007	07/04/2014	07/04/2014	N	B			23.00	23.00
			<i>Begin preparation of MFR worksheets for TY 2013</i>										
										5753	41786		
CY			Cynthia Yapp	FIN	007	07/11/2014	07/11/2014	N	B			34.00	34.00
			<i>Begin preparation of MFR worksheets for TY 2013</i>										
										5753	41786		
DS			Deborah Swain	FIN	001	07/11/2014	07/11/2014	N	B			4.50	4.50
			<i>Review and coordination</i>										
										5753	41786		
DS			Deborah Swain	FIN	001	07/11/2014	07/11/2014	N	B			1.75	1.75
			<i>Rate Case Expense amortization research</i>										
										5753	41786		
CY			Cynthia Yapp	FIN	007	07/18/2014	07/18/2014	N	B			20.50	20.50
			<i>Prepare MFR worksheets for TY 2013</i>										
										5753	41786		
CY			Cynthia Yapp	FIN	007	07/25/2014	07/25/2014	N	B			25.25	25.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/01/2014	08/01/2014	N	B			28.25	28.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/01/2014	08/01/2014	N	B			2.50	2.50
			<i>MFRS data status update & review</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/08/2014	08/08/2014	N	B			22.25	22.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/08/2014	08/08/2014	N	B			2.25	2.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/15/2014	08/15/2014	N	B			22.75	22.75
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/15/2014	08/15/2014	N	B			1.50	1.50
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/22/2014	08/22/2014	N	B			15.25	15.25
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/22/2014	08/22/2014	N	B			2.25	2.25
			<i>MFRS - coordination and review</i>										
										5786	41822		
MB			Maria Bravo	FIN	007	08/22/2014	08/22/2014	N	B			4.50	4.50
			<i>Labrador TY 12/31/13 Rate Case - Preparation and review of various schedules supporting and required in the MFRs.</i>										
										5786	41822		
CY			Cynthia Yapp	FIN	007	08/29/2014	08/29/2014	N	B			2.50	2.50
			<i>Prepare MFR worksheets for TY 2013</i>										
										5786	41822		
DS			Deborah Swain	FIN	001	08/29/2014	08/29/2014	N	B			5.50	5.50
			<i>review & coordination w UI, M Bravo</i>										

Time/Expenses by Project Report

Order Time By: P/E

Milian, Swain & Associates

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Order Expense By: Expense #

Project: U02-37

Status: Ready Hold Billed Never Billed

Period: 06/01/2014 — 12/31/2014

Project	Project Name								SJ Ctrl #	SJ Inv #	
Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE		Hours Worked	Billable Hours	
									5786	41822	
MB	Maria Bravo	FIN	007	08/29/2014	08/29/2014	N	B		9.25	9.25	
<i>Reviewed and revised chemical schedule, rate base & expense allocations, transportation, labor and related expenses. Communicated with client about changes in schedule.</i>											
									5786	41822	
MB	Maria Bravo	FIN	007	08/29/2014	08/29/2014	N	B		28.50	28.50	
<i>Reviewed various schedules provided by client and incorporated to MFRs, updated links as appropriate</i>											
									5786	41822	
MB	Maria Bravo	FIN	007	08/29/2014	08/29/2014	N	B		9.00	9.00	
<i>Reviewed B7 & B8, notified client of needed revisions, researched CPI and prior deficiencies. Reviewed and revised B10. Communicated with client about changes in schedule.</i>											
									5825	41857	
DS	Deborah Swain	FIN	001	09/05/2014	09/05/2014	N	B		6.50	6.50	
<i>telcon w UI, review and coordinate MFRs</i>											
									5825	41857	
MB	Maria Bravo	FIN	007	09/05/2014	09/05/2014	N	B		29.50	29.50	
<i>Reviewed various schedules provided by client and incorporated to MFR's, updated links as appropriate</i>											
									5825	41857	
DS	Deborah Swain	FIN	001	09/12/2014	09/12/2014	N	B		15.00	15.00	
<i>Update and review MFR schedules, coordinate w M Bravo on schedules</i>											
									5825	41857	
MB	Maria Bravo	FIN	007	09/12/2014	09/12/2014	N	B		62.00	62.00	
<i>Reviewed various schedules provided by client and incorporated to MFR's, updated links as appropriate Working on Interim Schedules, Revenue Requirements, preparing MFR's for filing</i>											
									5825	41857	
DS	Deborah Swain	FIN	001	09/26/2014	09/26/2014	N	B		0.50	0.50	
<i>Provide MFR spreadsheet to M Friedman per OPC request - review file</i>											
									5825	41857	
MB	Maria Bravo	FIN	007	09/26/2014	09/26/2014	N	B		0.00	0.00	
<i>Organized MFRs to provide complete copy as requested by Friedman for distribution to OPC</i>											
									5825	41857	
MB	Maria Bravo	FIN	007	09/26/2014	09/26/2014	N	B		5.00	5.00	
<i>Organized MFRs to provide complete copy as requested by Friedman for distribution to OPC</i>											
									5848	41890	
DS	Deborah Swain	FIN	001	10/10/2014	10/10/2014	N	B		0.50	0.50	
<i>Cost of short term debt question from B Fletcher,</i>											
									5848	41890	
MB	Maria Bravo	FIN	007	10/10/2014	10/10/2014	N	B		1.75	1.75	
<i>Reviewed Deficiency Letter to determine the need for revisions to schedules</i>											
									5848	41890	
DS	Deborah Swain	FIN	001	10/17/2014	10/17/2014	N	B		1.00	1.00	
<i>respond to deficiencies, discussion & coordination</i>											
									5919	41957	
CY	Cynthia Yapp	FIN	007	12/05/2014	12/05/2014	N	B		0.50	0.50	
<i>Research response to Staff's request re: amortization of propr rate case expense</i>											
									Subtotal Task	387.50	387.50
									Subtotal Phase	387.50	387.50
									Total Project U02-37	387.50	387.50

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41786
 July 28, 2014
 Page 1, Billing #1

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, Fl 32714

For Professional services rendered through July 25, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain	6.25	200.00	1,250.00
Senior Staff Accountant:			
Maria Bravo		150.00	
Senior Staff Accountant:			
Cynthia Yapp	102.75	150.00	15,412.50
Total Due for invoice 41786			\$16,662.50

Total Amount Due \$16,662.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41822
 September 2, 2014
 Page 1, Billing #2

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, Fl 32714

For Professional services rendered through August 29, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain	14.00	200.00	2,800.00
Senior Staff Accountant:			
Maria Bravo	51.25	150.00	7,687.50
Senior Staff Accountant:			
Cynthia Yapp	91.00	150.00	13,650.00
Total Due for invoice 41822			\$24,137.50

Total Amount Due \$24,137.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41857
 October 1, 2014
 Page 1, Billing #3

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, Fl 32714

For Professional services rendered through September 26, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain	22.00	200.00	4,400.00
Senior Staff Accountant:			
Maria Bravo	96.50	150.00	14,475.00
Senior Staff Accountant:			
Cynthia Yapp		150.00	
Total Due for invoice 41857			\$18,875.00

Total Amount Due \$18,875.00

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41890
 November 3, 2014
 Page 1, Billing #4

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, Fl 32714

For Professional services rendered through October 31, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain	1.50	200.00	300.00
Senior Staff Accountant:			
Maria Bravo	1.75	150.00	262.50
Senior Staff Accountant:			
Cynthia Yapp		150.00	
Total Due for invoice 41890			\$562.50

Total Amount Due \$562.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.41957
 January 5, 2015
 Page 1, Billing #5

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altomote Springs, Fl 32714

For Professional services rendered through December 26, 2014 in connection with rate case for Labrador Utilities

	Hours	Rate	Amount
Principal:			
Deborah Swain		200.00	
Senior Staff Accountant:			
Cynthia Yapp	.50	150.00	75.00
Total Due for invoice 41957			\$75.00

Total Amount Due \$75.00

Please make check payable to *Milian Swain & Associates, Inc.*

Transaction Originator	JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Units	Explanation -Remark-
KMALECKI	789	T4	1362	8/5/2014	Feathergill, Adam K	1	Pulling Invoices
KMALECKI	788	T4	1362	8/5/2014	Feathergill, Adam K	1	Pulling Invoices

Estimated Hours to Completion of Ca

<u>Hours</u>	Description
<u>0</u>	Total

Transaction Originator	JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Explanation -Remark-	Units	Activity Description
KMALECKI	529 T4		1308	3/31/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	0.25 Preparation of Test Year request letter
KMALECKI	646 T4		1314	4/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Assembling pro forma project information for filing
KMALECKI	639 T4		1314	4/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Assembling pro forma project information for filing
KMALECKI	766 T4		1347	6/30/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, F schedules
KMALECKI	773 T4		1347	6/30/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, F schedules
KMALECKI	653 T4		1350	7/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, F schedules, verifying empty lot count
KMALECKI	675 T4		1365	8/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	2 MFR prep work, fleet roster
KMALECKI	674 T4		1365	8/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	2 MFR prep work, hydrant roster
KMALECKI	664 T4		1365	8/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, hydrant roster
KMALECKI	679 T4		1371	8/31/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prpe work
KMALECKI	678 T4		1371	8/31/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	6 MFR prep work, chemical schedule
KMALECKI	677 T4		1371	8/31/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	6 Assemble supporting docs for all pro forma projects
KMALECKI	676 T4		1371	8/31/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	4 MFR prep work, B schedules
KMALECKI	675 T4		1371	8/31/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	2 MFR prep work, system maps
KMALECKI	674 T4		1371	8/31/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, B schedules
KMALECKI	732 T4		1377	9/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, B schedules
KMALECKI	731 T4		1377	9/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, B schedules
KMALECKI	733 T4		1377	9/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, pro forma projects
KMALECKI	891 T4		1383	9/30/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, B schedules
KMALECKI	911 T4		1383	9/30/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 MFR prep work, B schedules
QBATCH	858 T4		1389	10/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	3 Responses to audit questions
QBATCH	851 T4		1389	10/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Submittal of SWFWMD Water Use Permit
KMALECKI	749 T4		1398	10/31/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Responses to Document Request #9
KMALECKI	718 T4		1401	11/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	3 Responses to Document Request #12
KMALECKI	717 T4		1401	11/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Response to staff data request #1
KMALECKI	716 T4		1401	11/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	4 Response to staff data request #1
KMALECKI	715 T4		1401	11/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	3 Response to staff data request #1
KMALECKI	714 T4		1401	11/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Preparation before 11/25 agenda conference
KMALECKI	537 T4		1407	11/30/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	6 Response to staff data request #1
KMALECKI	726 T4		1413	12/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Response to staff data request #2
KMALECKI	725 T4		1413	12/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Coordination with staff re site visit
KMALECKI	724 T4		1413	12/15/2014	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Pro forma project updated information
KMALECKI	640 T4		1428	1/15/2015	Flynn, Patrick C.	2014 LABRADOR R/C	003 6	1 Preparation of customer letter describing rate filing

Estimated Hours to Completion of Case

Hours	Description
8	Respond to Additional DRs
8	Facility Tour
8	Customer meeting
8	Post customer meeting correspondence
8	Review of PAA Final Order
40	Total

Transaction Originator	JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Explanation -Remark-	Units	Column1
KMALECKI	673	T4	1371	8/31/2014	Hoy, John P.	Cap Project	003 6	1 Discuss minimum filing requirements
KMALECKI	730	T4	1377	9/15/2014	Hoy, John P.	Cap Project	003 6	1 Initial review of MFRs
KMALECKI	892	T4	1383	9/30/2014	Hoy, John P.	Cap Project	003 6	1 Review of final filing
KMALECKI	719	T4	1401	11/15/2014	Hoy, John P.	Cap Project	003 6	2 Review of Staff Rec on interim rates

Estimated Hours to Completion of Case

Hours	Description
8	Attend Customer Meeting
4	Review Additional DRs
4	Review/respond to Staff Rec
6	Meet with Staff engineer on site
<u>22</u>	Total

Transaction Originator	JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Explanation -Remark-	Units	Column1
KMALECKI	723 T4		1413	12/15/2014	Pitts, Darrien	Cap Project	003 6	1 Respond to Data Requests
KMALECKI	722 T4		1413	12/15/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Data Requests
KMALECKI	721 T4		1413	12/15/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Data Requests
KMALECKI	720 T4		1413	12/15/2014	Pitts, Darrien	Cap Project	003 6	3 Respond to Data Requests
KMALECKI	719 T4		1413	12/15/2014	Pitts, Darrien	Cap Project	003 6	3 Respond to Data Requests
KMALECKI	718 T4		1413	12/15/2014	Pitts, Darrien	Cap Project	003 6	6 Respond to Data Requests
KMALECKI	717 T4		1413	12/15/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Data Requests
KMALECKI	542 T4		1407	11/30/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Data Requests
KMALECKI	541 T4		1407	11/30/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Data Requests
KMALECKI	540 T4		1407	11/30/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Data Requests
KMALECKI	536 T4		1407	11/30/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Data Requests
KMALECKI	535 T4		1407	11/30/2014	Pitts, Darrien	Cap Project	003 6	3 Respond to Data Requests
KMALECKI	534 T4		1407	11/30/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Data Requests
KMALECKI	533 T4		1407	11/30/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Data Requests
KMALECKI	713 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	7 Respond to Data Requests
KMALECKI	712 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
KMALECKI	711 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	3 Respond to Audit Requests
KMALECKI	710 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
KMALECKI	709 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
KMALECKI	708 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	3 Respond to Audit Requests
KMALECKI	707 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
KMALECKI	706 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
KMALECKI	705 T4		1401	11/15/2014	Pitts, Darrien	Cap Project	003 6	8 Respond to Audit Requests
KMALECKI	743 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Audit Requests
KMALECKI	741 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
KMALECKI	740 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	5 Respond to Audit Requests
KMALECKI	739 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	5 Respond to Audit Requests
KMALECKI	738 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	7 Respond to Audit Requests
KMALECKI	737 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	8 Respond to Audit Requests
KMALECKI	736 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	5 Respond to Audit Requests
KMALECKI	735 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	7 Respond to Audit Requests
KMALECKI	734 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
KMALECKI	733 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	1 Respond to Audit Requests
KMALECKI	731 T4		1398	10/31/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Audit Requests
QBATCH	860 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	6 Respond to Audit Requests
QBATCH	859 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	6 Respond to Audit Requests
QBATCH	853 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Audit Requests
QBATCH	852 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Audit Requests
QBATCH	850 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
QBATCH	849 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Audit Requests
QBATCH	839 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	1 Respond to Audit Requests
QBATCH	840 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests
QBATCH	846 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	8 Respond to Audit Requests
QBATCH	847 T4		1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	4 Respond to Audit Requests

QBATCH	848 T4	1389	10/15/2014	Pitts, Darrien	Cap Project	003 6	1 Respond to Audit Requests
KMALECKI	893 T4	1383	9/30/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Audit Requests
KMALECKI	894 T4	1383	9/30/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Audit Requests
KMALECKI	895 T4	1383	9/30/2014	Pitts, Darrien	Cap Project	003 6	8 Respond to Audit Requests
KMALECKI	896 T4	1383	9/30/2014	Pitts, Darrien	Cap Project	003 6	2 Respond to Audit Requests
KMALECKI	897 T4	1383	9/30/2014	Pitts, Darrien	Cap Project	003 6	1 Respond to Audit Requests
KMALECKI	898 T4	1383	9/30/2014	Pitts, Darrien	Cap Project	003 6	5 Respond to Audit Requests
KMALECKI	899 T4	1383	9/30/2014	Pitts, Darrien	Cap Project	003 6	7 Prepare Typically Requested Audit items
KMALECKI	900 T4	1383	9/30/2014	Pitts, Darrien	Cap Project	003 6	5 Provide Confidential Documents
KMALECKI	714 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	3 Filing Review and corrections
KMALECKI	715 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	6 Filing Review and corrections
KMALECKI	716 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	5 Filing Review and corrections
KMALECKI	717 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	4 Filing Review and corrections
KMALECKI	718 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	5 Preparing B Schedules
KMALECKI	719 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	8 Preparing B Schedules
KMALECKI	720 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	7 Preparing A Schedules
KMALECKI	721 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	6 Preparing E-schedules
KMALECKI	722 T4	1377	9/15/2014	Pitts, Darrien	Cap Project	003 6	6 Preparing E-schedules
KMALECKI	667 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	4 Preparing Rate Base and Expense Allocations
KMALECKI	668 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	4 Preparing Rate Base and Expense Allocations
KMALECKI	680 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	3 Preparing D Schedules
KMALECKI	681 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	3 Preparing Chemical Schedules
KMALECKI	682 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	4 Reviewing Test Year Accruals
KMALECKI	683 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	5 Preparing E-schedules
KMALECKI	684 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	5 Preparing E-schedules
KMALECKI	685 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	3 Preparing E-schedules
KMALECKI	686 T4	1371	8/31/2014	Pitts, Darrien	Cap Project	003 6	4 Preparing E-schedules
KMALECKI	676 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	2 Preparing Rate Base and Expense Allocations
KMALECKI	677 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	1 Preparing Rate Base and Expense Allocations
KMALECKI	678 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	1 Preparing E-schedules
KMALECKI	679 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	2 Reviewing Test Year Accruals
KMALECKI	680 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	1 Preparing Transportation Schedules
KMALECKI	681 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	1 Preparing Chemical Schedules
KMALECKI	682 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	6 Preparing Transportation Schedules
KMALECKI	683 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	6 Preparing Chemical Schedules
KMALECKI	684 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	4 Preparing Transportation Schedules
KMALECKI	685 T4	1365	8/15/2014	Pitts, Darrien	Cap Project	003 6	4 Preparing Chemical Schedules
KMALECKI	699 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	2 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	701 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	1 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	702 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	1 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	703 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	1 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	704 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	1 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	705 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	2 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	706 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	1 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	707 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	1 Prepare GLs, TBs, BSs & IS for Filing

KMALECKI	708 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	1 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	709 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	2 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	714 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	1 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	716 T4	1356	7/31/2014	Pitts, Darrien	Cap Project	003 6	2 Prepare GLs, TBs, BSs & IS for Filing
KMALECKI	654 T4	1350	7/15/2014	Pitts, Darrien	Cap Project	003 6	1 Pre-filing Preparation
KMALECKI	655 T4	1350	7/15/2014	Pitts, Darrien	Cap Project	003 6	1 Pre-filing Preparation
KMALECKI	656 T4	1350	7/15/2014	Pitts, Darrien	Cap Project	003 6	1 Pre-filing Preparation
KMALECKI	657 T4	1350	7/15/2014	Pitts, Darrien	Cap Project	003 6	3 Pre-filing Preparation
KMALECKI	658 T4	1350	7/15/2014	Pitts, Darrien	Cap Project	003 6	1 Pre-filing Preparation

Estimated Hours to Completion of Case

Hours	Description
	14 Additional DRs
	8 Review/Respond to Staff Recommendation
<u>22</u>	Total

Transaction Originator	JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Explanation -Remark-	Units	Column1
KMALECKI	889	T4	1383	9/30/2014	Sasic, Karen L.	Labrador R/C	003 6	2 DR Request to pull billing registers.

Estimated Hours to Completion of Case
Hours Description
0 **Total**

Transaction Originator	JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Units	Explanation -Remark-
KMALECKI	923	T4	1311	4/1/2014	Hanks, Peggy J.	1	Additional Engr. Document003 6
KMALECKI	924	T4	1311	4/1/2014	Hanks, Peggy J.	1	Additional Engr. Document003 6
KMALECKI	925	T4	1311	4/1/2014	Hanks, Peggy J.	0.5	Additional Engr. Document003 6
KMALECKI	904	T4	1329	5/13/2014	Hanks, Peggy J.	1.5	Addtl Eng Documentation 003 6
KMALECKI	902	T4	1329	5/13/2014	Hanks, Peggy J.	0.25	Addtl Eng Documentation 003 6
KMALECKI	903	T4	1329	5/13/2014	Hanks, Peggy J.	1	Addtl Eng Documentation 003 6
KMALECKI	721	T4	1332	5/27/2014	Hanks, Peggy J.	1	Addtl Engineering Doc 003 6
KMALECKI	726	T4	1332	5/27/2014	Hanks, Peggy J.	0.25	Addtl Engineering Doc 003 6
KMALECKI	716	T4	1353	7/8/2014	Hanks, Peggy J.	0.25	Wtr & WW Information - Pe003 6
KMALECKI	715	T4	1353	7/8/2014	Hanks, Peggy J.	0.25	Wtr & WW Information - Pe003 6
KMALECKI	714	T4	1353	7/8/2014	Hanks, Peggy J.	0.25	Wtr & WW Information - Pe003 6
KMALECKI	712	T4	1353	7/8/2014	Hanks, Peggy J.	0.5	Wtr & WW Information - Pe003 6
KMALECKI	804	T4	1368	8/19/2014	Hanks, Peggy J.	0.5	Sharefile Upld & HydRstr 003 6
KMALECKI	803	T4	1368	8/19/2014	Hanks, Peggy J.	0.5	Sharefile Upld & HydRstr 003 6

Estimated Hours to Completion of Case

<u>Hours</u>	<u>Description</u>
<u>0</u>	Total

Transaction Originator	JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Units	Explanation -Remark-
KMALECKI		742 T4	1398	10/31/2014	Ortega, Jennifer	1	Generating Payroll Support

Estimated Hours to Completion of Case

<u>Hours</u>	<u>Description</u>
<u>0</u>	Total