

ALOHA UTILITIES, INC.
Docket No. 991643-SU

Schedules Showing Changes on RCN-16 Page 3
were Reclassified to Defer Rate Case Expense

Late-Filed Exhibit # 28

DOCUMENT NUMBER-DATE
14483 NOV-88
FPSC-RECORDS/REPORTING

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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November 6, 2000

F. Marshall Deterding, Esq.
Rose, Sundstrom & Bentley
2548 Blairstone Pines Drive
Tallahassee, FL 32301

VIA Federal Express

RE: Aloha Utilities, Inc. – Late Filed Exhibit on Rate Case Expense

Dear Marty:

During my testimony last week, Staff requested a late filed exhibit which showed the adjusting entry to correct expense codings for accounting fees during the month of December 1999. This would be our invoice dated January 31, 2000.

I have enclosed two pages from the adjusted trial balance for the year ended December 31, 1999, and adjusting entries 9, 31, and 32. As you will note, entry 32 defers the amount on our January 31st invoice (\$8,128.75 plus \$58.54), which was originally coded to expense.

Please contact me if you have any questions or need any additional information.

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON, CPA



Robert C. Nixon

RCN/dij

Enclosures

cc: Steve Watford w/enclosures

Adjusted Trial Balance
for the period ended December 31, 1999

Account # / Description	Prior Period (Adjusted) 12/31/1998	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
			AJE-22	(105,515.10)		
			AJE-33	(117,075.00)		
141.002 Allowance for Doubtful Ac	(6,900.00)					
142.003 A/R - Employee Insurance		(963.53)	AJE-15	(239.62)	(239.62)	
			AJE-42	963.53		
142.004 Accounts Receivable-Tahitian Dvlpmnt			AJE-11	41,781.71	41,781.71	E25
142.005 A/R-Employee Child Support			AJE-15	(31.25)	(31.25)	
143.000 Allowance for Doubtful Accounts		(6,900.00)			(6,900.00)	
144.000 Note Receivable						
147.000 FIT Refund Receivable						
147.001 FIT Refund Receivable - 96 Amended			AJE-52	39,799.00	39,799.00	
147.002 FIT Refund receivable - 99 NOL			AJE-54	74,047.00	74,047.00	
148.000 SIT Refund Receivable						
149.001 Accts Rec-Employee Insura						
149.002 Accts Rec-Employee Advanc						
149.003 Accts Rec-Emp Child Suppt						
149.004 Receivable for R Speer						
162.006 Prepaid LLS Loan Costs		14,334.64	AJE-39	562.08	14,896.72	H52
162.007 Accum. Amort.-Prepaid LLS Loan Costs			AJE-39	(562.08)	(562.08)	H52
162.008 Prepaid BA Loan Costs		39,828.50	AJE-9	23,541.21	63,369.71	H50
162.009 Accum Amort BA Loan Costs		(221.27)	AJE-38	(1,538.73)	(1,760.00)	H50
162.010 Prepaid Interest-GMAC						
162.012 Prepaid LLS Loan Costs	14,896.72					
162.013 Prepaid DEP STP Fee						
175.000 FIT Deposits	11,650.57	11,650.57	AJE-53	5,254.43	16,905.00	
176.000 SIT Deposits	29,507.00	4,643.86	AJE-53	(2,019.86)	2,624.00	
186.000 Deferred PSC Audit Adjustment	202,430.00					
186.001 Accumulated Amortization PSC Adj	(101,214.00)					
186.002 Loss on Plant Retirement	196,629.00	196,629.00	AJE-2	9,660.00	9,660.00	H10
			AJE-35	(196,629.00)		
186.003 Amort-Loss on Plant Aband	(196,629.00)	(196,629.00)	AJE-2	(2,760.00)	(2,760.00)	H10
			AJE-35	196,629.00		
186.004 Deferred PSC Audit Fees	47,878.00	60,997.38	AJE-3	(45,997.38)	32,018.22	H15
			AJE-9	17,018.22		
186.005 Amort of Def PSC Audit Fees	(11,969.50)	(23,939.02)	AJE-3	14,946.64	(6,000.00)	H15
			AJE-10	2,992.38		
186.006 Deferred Little Road Ltd Proc	23,559.61	23,559.61	AJE-5	(23,559.61)		H20
186.007 Amort of Def Little Rd Ltd Proc	(5,887.90)	(11,777.86)	AJE-5	11,777.86		H20
186.008 Deferred Reuse Proj. Exp.	205,776.63					
186.009 Amort of Def Reuse Proj Exp	(146,330.00)					
186.010 Water Quality/Rate Investigation	58,041.98	58,041.98	AJE-8	14,510.51	187,256.65	H30
			AJE-9	111,483.49		
			AJE-31	3,220.67		
186.011 Amort of Water Qual/Rate Invest	(14,510.50)	(29,021.02)	AJE-8	29,021.02		H30
186.012 Deferred Reg Comm Exp	4,410.66					
186.013 Amort of SR 54 Ltd Proc	(1,102.67)					
186.014 Deferred PSC Audit Adj		202,430.00	AJE-6	(202,430.00)		H5
186.015 Amort Def PSC Audit Adj		(151,821.72)	AJE-6	151,821.72		H5
186.016 SR 54 Ltd Proceeding		4,410.66	AJE-37	(4,410.66)		H40
186.017 Amort of SR 54 Ltd Proceeding		(2,205.35)	AJE-37	2,205.35		H40
186.021 Deferred Reuse Proj		205,776.63			205,776.63	H25
186.022 Deferred Reuse Proj Amort		(176,053.52)	AJE-36	(29,723.11)	(205,776.63)	H25
186.031 Deferred Rules Challenge Costs		390,461.98			390,461.98	H45
186.032 Amort of Deferred Rules Challenge		(179,419.92)			(179,419.92)	H45
186.044 Deferred Rate Case Exp.-SS Sewer *			AJE-9	* 14,488.47	22,975.76	H35
			AJE-31	* 300.00		

* Adj. to Defer Rate Case Expense

05/15/2000

Adjusted Trial Balance

Reviewed by _____

02:40 PM

for the period ended December 31, 1999

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Account # / Description	Prior Period (Adjusted) 12/31/1998	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
			AJE-32 *	8,187.29		
187.031 Deferred Rate Case Costs		4,586.18	AJE-9	(4,586.18)		
188.000 Def Tax Asset-CIAC (SIT)	319,776.00					
189.000 Def Tax Asset-CIAC (FIT)	1,868,076.00					
190.000 Def Tax Asset-MF (SIT)	5,783.00	5,783.00	AJE-46	1,523.00	7,306.00	
191.000 Def Tax Asset-MF (FIT)	33,511.00	33,511.00	AJE-46	8,898.00	42,409.00	
192.000 Deferred Rule Challenge	364,793.62					
192.001 Accum Amort - Def Rule Challenge	(86,733.00)					
193.000 Def Tax Asset-CIAC (SIT)		319,776.00	AJE-46	(12,683.00)	307,093.00	
194.000 Def Tax Asset-CIAC (FIT)		1,868,076.00	AJE-46	(74,089.00)	1,793,987.00	
201.000 Common Stock	(500.00)	(500.00)			(500.00)	SALY
204.000 Preferred Stock	(600,000.00)	(600,000.00)			(600,000.00)	SALY
207.000 Premium on Capital Stock	(41,599.79)	(41,599.79)			(41,599.79)	SALY
215.000 Unapp. Retained Earnings	(1,556,375.05)	(1,736,548.17)	AJE-2	85,928.86	(1,571,373.43)	
			AJE-3	31,050.74		
			AJE-5	11,781.75		
			AJE-6	50,608.28		
			AJE-8	(14,510.50)		
			AJE-10	(2,992.38)		
			AJE-37	3,307.99		
224.001 L. L. Speer	(3,027,508.43)	(3,009,184.76)			(3,009,184.76)	MM30
224.002 LLS - DOT	(549,967.15)	(546,604.52)			(546,604.52)	MM30
224.007 BA Note Payable		(224,828.50)			(224,828.50)	MM10
224.009 Note Pay-Minieri/Mascioli						
224.010 First Union - 597938	(1,131.51)					
224.011 First Union - 612350	(1,928.09)					
224.012 N/P F150 B86420		(12,898.32)	AJE-16	(486.43)	(13,384.75)	MM49
224.013 N/P F150 B86421		(12,343.32)	AJE-16	(465.49)	(12,808.81)	MM49
224.014 N/P F150 B86422		(12,342.50)	AJE-16	(464.47)	(12,806.97)	MM49
224.015 N/P F150 B86423		(12,343.32)	AJE-16	(465.49)	(12,808.81)	MM49
224.016 N/P Expedition		(15,782.62)	AJE-16	(625.22)	(16,407.84)	MM49
231.000 Accounts Payable	(432,828.87)	(532,433.33)	AJE-30	9,250.00	(478,508.35)	CC5
			AJE-31	(10,689.43)		
			AJE-32	(8,867.29)		
			AJE-34	(8,459.56)		
			AJE-44	1,880.91		
			AJE-45	70,810.35		
231.001 Gross Up Refund Payable						
231.002 Reuse Refund Payable						
231.003 Accrued Payroll						
233.001 Tahitian Development	(28,326.97)	(28,326.97)	AJE-41	28,326.97		
233.002 Tarpon Holiday Development		606.48			606.48	
233.003 Speer						
233.005 Tarpon Holiday-Prior Deps						
234.006 Tahitian Excavating						
235.001 Customer Deposits-Water	(91,397.36)	(61,641.07)	AJE-11	(305,585.96)	(458,715.91)	EE8
			AJE-12	(91,488.88)		
235.002 Customer Deposits-Sewer	(152,652.00)	(97,448.68)	AJE-12	97,448.68		
235.003 Customer Deposits-Other	8,916.00	5,959.80	AJE-12	(5,959.80)		
236.003 Withholding			AJE-15	(2,223.78)	(2,223.78)	
236.004 FICA			AJE-15	(2,289.44)	(2,289.44)	
236.005 FIT Payable						
236.006 SIT Payable						
236.007 Gross Receipts Tax Payabl	(242,424.87)	(258,083.67)	AJE-1	(4,615.33)	(262,699.00)	GG10
236.008 Real Estate Tax						
236.009 Tangible Tax		(0.01)	AJE-40	0.01		

Account #	Account Name / Description	Debits	Credits
12/31/1999		<u>AJE 5</u>	
186.006	Deferred Little Road Ltd Proc		23,559.61
186.007	Amort of Def Little Rd Ltd Proc	11,777.86	
407.063	Amort of Little Rd Ltd Proceeding		2,945.04
407.064	Amort of Little Rd Ltd Proceeding		2,944.92
421.000	Misc Nonutility expense	5,889.96	
215.000	Unapp. Retained Earnings	11,781.75	
To record 1998 PSC audit adjustments.			
12/31/1999		<u>AJE 6</u>	
186.014	Deferred PSC Audit Adj		202,430.00
186.015	Amort Def PSC Audit Adj	151,821.72	
407.051	Amort of Def PSC Audit Adj		195.96
407.052	Amort of Def PSC Audit Adj		195.96
407.053	Amort of Def PSC Audit Adj		27,636.84
407.054	Amort of Def PSC Audit Adj		22,578.96
421.000	Misc Nonutility expense	50,607.72	
215.000	Unapp. Retained Earnings	50,608.28	
To record 1998 PSC audit adjustments.			
12/31/1999		<u>AJE 7</u>	
407.041	Amort of Def Rule Challenge Exp		23,171.76
407.042	Amort of Def Rule Challenge Exp		23,171.64
407.043	Amort of Def Rule Challenge Exp		23,171.76
407.044	Amort of Def Rule Challenge Exp		23,171.76
421.000	Misc Nonutility expense	92,686.92	
To record 1998 PSC audit adjustments.			
12/31/1999		<u>AJE 8</u>	
186.011	Amort of Water Qual/Rate Invest	29,021.02	
407.073	Amort of Water Quality Rate Invest		14,510.52
186.010	Water Quality/Rate Investigation	14,510.51	
421.000	Misc Nonutility expense		14,510.51
215.000	Unapp. Retained Earnings		14,510.50
To record 1998 PSC audit adjustments.			
12/31/1999		<u>AJE 9 *</u>	
633.081	Admin/General Exp-AG Wtr		3,441.28
633.083	Admin/General Exp-SS Wtr		105,985.64
733.082	Admin/General Exp-AG Swr		3,441.28
733.084	Admin/General Exp-SS Swr		37,666.44
632.081	Admin/General Exp-AG Wtr		1,582.24
632.083	Admin/General Exp-SS Wtr		5,325.78
732.082	Admin/General Exp-AG Swr		1,582.24

Account #	Account Name / Description	Debits	Credits
732.084	Admin/General Exp-SS Swr		5,325.78
631.033	Wtr Treat Exp-Oper SS Wtr		2,423.79
631.013	Source Supply-Oper SS Wtr		712.50
631.033	Wtr Treat Exp-Oper SS Wtr		11,811.66
105.009	CWIP - FDOT Water		1,838.97
105.010	CWIP - FDOT Sewer		1,838.97
186.004	Deferred PSC Audit Fees	17,018.22	
421.000	Misc Nonutility expense	14,571.33	
186.010	Water Quality/Rate Investigation	111,483.49	
186.044	Deferred Rate Case Exp.-SS Sewer	14,488.47	
105.017	CWIP - WWTP Expansion	6,301.61	
162.008	Prepaid BA Loan Costs	23,541.21	
105.012	CWIP - Little Rd - Water	79.21	
105.013	CWIP - Little Rd - Sewer	79.21	
187.031	Deferred Rate Case Costs		4,586.18
To reclassify 1999 expenditures per RCN review.			
12/31/1999		AJE 10	
186.005	Amort of Def PSC Audit Fees	2,992.38	
215.000	Unapp. Retained Earnings		2,992.38
To adjust amortization balance to actual.			
12/31/1999		AJE 11	
142.004	Accounts Receivable-Tahitian Dvlpmnt	41,781.71	
427.047	Customer Deposit Interest - Water	527.70	
141.000	Customer Accounts Receiva	263,276.55	
235.001	Customer Deposits-Water		305,585.96
To adjust customer deposit balance to actual detail report.			
12/31/1999		AJE 12	
235.002	Customer Deposits-Sewer	97,448.68	
235.003	Customer Deposits-Other		5,959.80
235.001	Customer Deposits-Water		91,488.88
To consolidate customer deposit accounts.			
12/31/1999		AJE 13	
408.111	Property Taxes-AG Water		2,337.36
408.112	Property Taxes-AG Sewer		4,632.60
408.113	Property Taxes-SS Water		1,045.07
408.114	Property Taxes-SS Sewer	8,015.03	
To adjust the allocation of real estate taxes per ZZ501			

Account #	Account Name / Description	Debits	Credits
TO RECORD AFUDC INCOME FOR 1999 WWTP EXPANSION PER REF M38.			
12/31/1999		AJE 29	
272.001	Accum Amort/CIAC-AG Water	12,927.04	
272.002	Accum Amort/CIAC-AG Sewer	9,091.68	
272.003	Accum Amort/CIAC-SS Water	173,944.39	
272.004	Accum Amort/CIAC-SS Sewer	354,182.78	
403.001	Depr Expense-AG Water		12,927.04
403.002	Depr Expense-AG Sewer		9,091.68
403.003	Depr Expense-SS Water		173,944.39
403.004	Depr Expense-SS Sewer		354,182.78

To adjust accum amort. CIAC to actual per TT 30-34.

12/31/1999		AJE 30	
675.081	Admin/General Exp-AG Wtr		647.50
675.083	Admin/General Exp-SS Wtr		3,977.50
775.082	Admin/General Exp-AG Swr		647.50
775.084	Admin/General Exp-SS Swr		3,977.50
231.000	Accounts Payable	9,250.00	

To record Association dues for 2000 to Jan. '00

12/31/1999		AJE 31	
186.010	Water Quality/Rate Investigation	3,220.67	
633.083	Admin/General Exp-SS Wtr	1,091.91	
733.084	Admin/General Exp-SS Swr	1,091.92	
186.044	Deferred Rate Case Exp.-SS Sewer *	300.00	
633.083	Admin/General Exp-SS Wtr	1,461.32	
733.084	Admin/General Exp-SS Swr	1,461.33	
633.081	Admin/General Exp-AG Wtr	288.72	
633.083	Admin/General Exp-SS Wtr	742.42	
733.082	Admin/General Exp-AG Swr	288.72	
733.084	Admin/General Exp-SS Swr	742.42	
231.000	Accounts Payable		10,689.43

To record payables not recorded in Dec. '99 per CC 10.

12/31/1999		AJE 32	
632.081	Admin/General Exp-AG Wtr	95.20	
632.083	Admin/General Exp-SS Wtr	244.80	
732.082	Admin/General Exp-AG Swr	95.20	
732.084	Admin/General Exp-SS Swr	244.80	
186.044	Deferred Rate Case Exp.-SS Sewer *	8,187.29	
231.000	Accounts Payable		8,867.29

To record payables not recorded in Dec. '99 per CC 12.