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STATE OF FLORIDA



DIVISION OF  
ACCOUNTING AND FINANCE  
ANDREW L. MAUREY  
DIRECTOR  
(850) 413-6900

# Public Service Commission

December 20, 2018

Mr. Martin Friedman  
Friedman Law Firm  
600 Rinehart Road  
Suite 3086  
Lake Mary, FL 32746

**Re: Docket No. 20170219-WS, Application for staff-assisted rate case in Polk County by River Ranch Water Management, L.L.C.**

Dear Mr. Friedman:

Based on Order No. PSC-2018-0549-PAA-WS, River Ranch Utilities, LLC is required to notify the Commission, within 90 days of the Final Order, that the adjustments for all the applicable NARUC USOA primary accounts have been made. The order became final on November 19, 2018.

Enclosed is a schedule of plant and accumulated depreciation balances by account number, that reflects the balances as of September 30, 2017. The Commission approved these balances for rate setting purposes in this staff-assisted rate case. Accordingly, please reconcile the utility's books with the Commission approved balances. Since there were no adjustments made to CIAC and amortization of CIAC, no changes to the Utility's books and records for those accounts is necessary. If you have any questions about the accounting adjustments, please feel free to call me at (850) 413-6922.

Sincerely,

A handwritten signature in cursive script that reads "Cecilia Galloway".

Cecilia Galloway  
Economist Supervisor

RECEIVED-FPSC  
2018 DEC 20 PM 4: 10  
COMMISSION  
CLERK

CCG  
Enclosures (1)

cc: Office of Commission Clerk (20170219-WS)

River Ranch Utility, Inc. - Docket No. 20170219-WS  
Test Year Ended September 30, 2017  
Schedule of Water Plant and Depreciation Balances

WATER ACCT NO.	WATER DESCRIPTION	DEPR. RATE PER RULE 25-30.140	UPIS 9/30/2017	ACCUM. DEPR. 9/30/2017
301	Organization	2.50%	\$1,147	\$1,131
304	Structures and Improvements	3.70%	41,822	20,942
307	Wells & Springs	3.70%	23,968	22,296
309	Supply Mains	3.13%	29,477	14,761
310	Power Generation Equipment	5.88%	15,897	13,268
311	Pumping Equipment	5.88%	55,915	31,575
320	Water Treatment Equipment	5.88%	26,406	26,049
330	Distribution Reservoirs & Standpipes	3.03%	503,945	31,125
331	Transmission & Distribution Mains	2.63%	350,348	290,183
333	Services	2.86%	76,944	71,862
334	Meters & Meters Installations	5.88%	45,557	29,183
335	Hydrants	5.88%	55,072	8,211
339	Other Plant & Miscellaneous Equip	5.00%	<u>0</u>	<u>0</u>
	Total		<u>\$1,226,499</u>	<u>\$560,586</u>

Note: The UPIS and accumulated depreciation balances exclude the pro forma meters. Staff-recommended averaging adjustments that are used only for rate setting purposes are excluded and should not be reflected on the Utility's books.

River Ranch Utility, Inc. - Docket No. 20170219-WS  
 Test Year Ended September 30, 2017  
 Schedule of Wastewater Plant and Depreciation Balances

WW ACCT NO.	WASTEWATER DESCRIPTION	DEPR. RATE PER RULE 25-30.140	UPIS 9/30/2017	ACCUM. DEPR. 9/30/2017
351	Organization Costs	2.50%	\$1,138	\$1,153
354	Structures and Improvements	3.70%	106,720	56,279
360	Collection Sewers - Force	3.70%	102,713	92,390
361	Collection Sewers - Gravity	2.50%	500,541	385,752
363	Services to Customers	2.86%	4,444	3,857
364	Flow Measuring Devices	20.00%	3,706	3,756
370	Receiving Wells	4.00%	103,291	26,065
371	Pumping Equipment	6.67%	45,570	2,927
380	Treatment and Disposal Eq	6.67%	370,275	246,010
389	Other Plant and Misc Equipmt	6.67%	288,635	218,837
Total			<u>\$1,527,033</u>	<u>\$1,037,026</u>

Note: Staff-recommended averaging adjustments that are used only for rate setting purposes are excluded and should not be reflected on the Utility's books.