



May 07, 2019

VIA E-FILING

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 20170174-SU; Application for transfer of assets of exempt utility, amendment of Certificate No. 465-S, and petition for partial variance or waiver of Rule 25-30.030(5)(b), F.A.C. by Utilities, Inc. of Florida.

Dear Mr. Teitzman:

Pursuant to Commission Order PSC-2019-0071-PAA-SU, enclosed are the bookkeeping entries verifying the Commission Ordered Adjustments.

Should you or staff have any questions regarding this filing, please do not hesitate to give me a call at (850) 643-7326 or contact me via e-mail at jdeason@uiwater.com.

Sincerely,

A handwritten signature in black ink that reads "Jared Deason".

Jared Deason
Regulatory Manager

Enclosures

Batch #: 333620 Reviewed By: _____
 Document #: 365097 Prepared By: Pat Sampsell
 Ledger Type: AA Reversing Yes ___
 NO X
 GL Date: 4/8/2019 Posted Date: 5/6/2019

Journal Description: BARRINGTON ACQUISITION

Account Number	Description	Debit	Credit	Asset #	BU #	Net	Description	Asset BU
103.2640.11	BARRINGTON ACQUISITION		265,040.00			(265,040.00)	Total due from purchaser	
251.1315	BARRINGTON ACQUISITION	36,820.00		1011733	251107	36,820.00	Structures and Improvements	251107
251.1345	BARRINGTON ACQUISITION	66,801.00		1011734	251107	66,801.00	Collection Sewers - Force	251107
251.1350	BARRINGTON ACQUISITION	229,082.00		1011735	251107	229,082.00	Collection Sewers - Gravity	251107
251.1360	BARRINGTON ACQUISITION	30,960.00		1011736	251107	30,960.00	Service to Customers	251107
251.1380	BARRINGTON ACQUISITION	9,625.00		1011737	251107	9,625.00	Pumping Equipment	251107
251.1400	BARRINGTON ACQUISITION	232,698.00		1011738	251107	232,698.00	Treatment and Disposal Equipment	251107
251.1430	BARRINGTON ACQUISITION	43,040.00		1011739	251107	43,040.00	Other Plant and Misc. Equipment	251107
251.1500	BARRINGTON ACQUISITION	11,779.00		1011740	251107	11,779.00	Other Tangible Plant	251107
251.2075	BARRINGTON ACQUISITION		9,945.00	1011733	251107	(9,945.00)	Acc. Depr. - Structures and Improvements	251107
251.2105	BARRINGTON ACQUISITION		24,058.00	1011734	251107	(24,058.00)	Acc. Depr. - Collection Sewers - Force	251107
251.2110	BARRINGTON ACQUISITION		55,001.00	1011735	251107	(55,001.00)	Acc. Depr. - Collection Sewers - Gravity	251107
251.2120	BARRINGTON ACQUISITION		8,803.00	1011736	251107	(8,803.00)	Acc. Depr. - Service to Customers	251107
251.2140	BARRINGTON ACQUISITION		4,037.00	1011737	251107	(4,037.00)	Acc. Depr. - Pumping Equipment	251107
251.2160	BARRINGTON ACQUISITION		136,700.00	1011738	251107	(136,700.00)	Acc. Depr. - Treatment and Disposal Equipment	251107
251.2190	BARRINGTON ACQUISITION		27,269.00	1011739	251107	(27,269.00)	Acc. Depr. - Other Plant and Misc. Equipment	251107
251.2255	BARRINGTON ACQUISITION		11,779.00	1011740	251107	(11,779.00)	Acc. Depr. - Other Tangible Plant	251107
251.3520	BARRINGTON ACQUISITION		21,466.00	1011741	251107	(21,466.00)	CIAC-STRUCT/IMPRV GEN PLT	251107
251.3550	BARRINGTON ACQUISITION		38,944.00	1011742	251107	(38,944.00)	CIAC-SEWER FORCE MAIN	251107
251.3555	BARRINGTON ACQUISITION		133,552.00	1011743	251107	(133,552.00)	CIAC-SEWER GRAVITY MAIN	251107
251.3565	BARRINGTON ACQUISITION		18,049.00	1011744	251107	(18,049.00)	CIAC-SERVICES TO CUSTOMERS	251107
251.3585	BARRINGTON ACQUISITION		5,611.00	1011745	251107	(5,611.00)	CIAC-PUMP EQP PUMP PLT	251107
251.3605	BARRINGTON ACQUISITION		135,660.00	1011746	251107	(135,660.00)	CIAC-TREAT/DISP EQUIP TRT PLT	251107
251.3635	BARRINGTON ACQUISITION		25,092.00	1011747	251107	(25,092.00)	CIAC-OTHER PLT COLLECTION	251107
251.3700	BARRINGTON ACQUISITION		6,867.00	1011748	251107	(6,867.00)	CIAC-OTHER TANGIBLE PLT SEWER	251107
251.4070	BARRINGTON ACQUISITION	14,056.00		1011741	251107	14,056.00	AA of CIAC-STRUCT/IMPRV GEN PLT	251107
251.4100	BARRINGTON ACQUISITION	27,158.00		1011742	251107	27,158.00	AA of CIAC-SEWER FORCE MAIN	251107
251.4105	BARRINGTON ACQUISITION	85,552.00		1011743	251107	85,552.00	AA of CIAC-SEWER GRAVITY MAIN	251107
251.4115	BARRINGTON ACQUISITION	11,940.00		1011744	251107	11,940.00	AA of CIAC-SERVICES TO CUSTOMERS	251107
251.4135	BARRINGTON ACQUISITION	4,070.00		1011745	251107	4,070.00	AA of CIAC-PUMP EQP PUMP PLT	251107
251.4155	BARRINGTON ACQUISITION	109,191.00		1011746	251107	109,191.00	AA of CIAC-TREAT/DISP EQUIP TRT PLT	251107
251.4185	BARRINGTON ACQUISITION	20,743.00		1011747	251107	20,743.00	AA of CIAC-OTHER PLT COLLECTION	251107
251.4260	BARRINGTON ACQUISITION	6,867.00		1011748	251107	6,867.00	AA of CIAC-OTHER TANGIBLE PLT SEWER	251107
251.2410	BARRINGTON ACQUISITION		7,549.00	1011749	251107	(7,549.00)	UTILITY PAA SWR PLANT AM	251107
251103.6025	BARRINGTON ACQUISITION		5,000.00			(5,000.00)	Earnest Money Deposit (portion of PV 900749)	
251107.6050	BARRINGTON ACQUISITION	40.00				40.00	E-recording Fees	
		<u>940,422.00</u>	<u>940,422.00</u>					

Asset #	GL	Account Description	Description	Co	BU	Start Date
1011733	251.1315	STRUCTURES AND IMPROVEMENTS	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011734	251.1345	COLLECTION SEWERS - FORCE	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011735	251.1350	COLLECTION SEWERS - GRAVITY	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011736	251.1360	SERVICE TO CUSTOMERS	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011737	251.1380	PUMPING EQUIPMENT	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011738	251.1400	TREATMENT AND DISPOSAL EQUIPMENT	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011739	251.1430	OTHER PLANT AND MISC. EQUIPMENT	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011740	251.1500	OTHER TANGIBLE PLANT	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011741	251.3520	CIAC-STRUCT/IMPRV GEN PLT	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011742	251.3550	CIAC-SEWER FORCE MAIN	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011743	251.3555	CIAC-SEWER GRAVITY MAIN	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011744	251.3565	CIAC-SERVICES TO CUSTOMERS	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011745	251.3585	CIAC-PUMP EQP PUMP PLT	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011746	251.3605	CIAC-TREAT/DISP EQUIP TRT PLT	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011747	251.3635	CIAC-OTHER PLT COLLECTION	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011748	251.3700	CIAC-OTHER TANGIBLE PLT SEWER	BARRINGTON ACQUISITION	251	251107	4/8/2019
1011749	251.2410	UTILITY PAA SWR PLANT AM	BARRINGTON ACQUISITION	251	251107	4/8/2019

Plant Adjustment				Depreciation Rates	
OBJ	NARUC	ACCOUNT TITLE	Dr		Cr
1315	354.7	Structures and Improvements	36,820.00		3.13%
1345	360.2	Collection Sewers - Force	66,801.00		3.33%
1350	361.2	Collection Sewers - Gravity	229,082.00		2.22%
1360	363.2	Service to Customers	30,960.00		2.63%
1380	371.3	Pumping Equipment	9,625.00		5.56%
1400	380.4	Treatment and Disposal Equipment	232,698.00		5.56%
1430	389.2	Other Plant and Misc. Equipment	43,040.00		5.56%
1500	398.7	Other Tangible Plant	11,779.00		10.00%
2075	354.7	Acc. Depr. - Structures and Improvements		9,945.00	
2105	360.2	Acc. Depr. - Collection Sewers - Force		24,058.00	
2110	361.2	Acc. Depr. - Collection Sewers - Gravity		55,001.00	
2120	363.2	Acc. Depr. - Service to Customers		8,803.00	
2140	371.3	Acc. Depr. - Pumping Equipment		4,037.00	
2160	380.4	Acc. Depr. - Treatment and Disposal Equipment		136,700.00	
2190	389.2	Acc. Depr. - Other Plant and Misc. Equipment		27,269.00	
2255	398.7	Acc. Depr. - Other Tangible Plant		11,779.00	
3520		CIAC-STRUCT/IMPRV GEN PLT		21,466.00	3.13%
3550		CIAC-SEWER FORCE MAIN		38,944.00	3.33%
3555		CIAC-SEWER GRAVITY MAIN		133,552.00	2.22%
3565		CIAC-SERVICES TO CUSTOMERS		18,049.00	2.63%
3585		CIAC-PUMP EQP PUMP PLT		5,611.00	5.56%
3605		CIAC-TREAT/DISP EQUIP TRT PLT		135,660.00	5.56%
3635		CIAC-OTHER PLT COLLECTION		25,092.00	5.56%
3700		CIAC-OTHER TANGIBLE PLT SEWER		6,867.00	10.00%
4070		AA of CIAC-STRUCT/IMPRV GEN PLT	14,056.00		
4100		AA of CIAC-SEWER FORCE MAIN	27,158.00		
4105		AA of CIAC-SEWER GRAVITY MAIN	85,552.00		
4115		AA of CIAC-SERVICES TO CUSTOMERS	11,940.00		
4135		AA of CIAC-PUMP EQP PUMP PLT	4,070.00		
4155		AA of CIAC-TREAT/DISP EQUIP TRT PLT	109,191.00		
4185		AA of CIAC-OTHER PLT COLLECTION	20,743.00		
4260		AA of CIAC-OTHER TANGIBLE PLT SEWER	6,867.00		
2410		UTILITY PAA SWR PLANT AM		7,549.00	
		Cash (Purchase Price)		270,000.00	
Total			940,382.00	940,382.00	

< do not include negative PAA in rate base (see order below)

Plant	660,805.00		
Accumulated Depreciation		277,592.00	
CIAC		385,241.00	
AA of CIAC	279,577.00		
Total NBV	940,382.00	662,833.00	277,549.00
Plant Acquisition Adjustment			(7,549.00)
Purchase Price			\$ 270,000.00