

Ruth Nettles

From: Trina Collins [TCollins@RSBattorneys.com] 060253-WS
Sent: Monday, December 03, 2007 2:40 PM
To: Filings@psc.state.fl.us
Cc: KEWeeks@uiwater.com; jphoy@uiwater.com; Martin Friedman; Trina Collins
Subject: Filing in Docket No. 060253-WS; Utilities, Inc. of Florida's Application for Rate Increase in Marion, Orange, Pasco, Pinellas and Seminole Counties, Florida
Importance: High
Attachments: PSC Clerk 033.ltr (Commission Ordered Adjustments) 12-03-2007.pdf

- a. Martin S. Friedman, Esquire
Rose, Sundstrom & Bentley, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118
Longwood, FL 32779
PHONE: (407) 830-6331
mfriedman@rsbattorneys.com
- b. Docket No. 060253-WS; Utilities, Inc. of Florida's Application for Rate Increase in Marion, Orange, Pasco, Pinellas and Seminole Counties, Florida – In re: Commission Ordered Adjustments.
- c. Utilities, Inc. of Florida
- d. 9 pages.
- e. Letter to Commission Clerk – 1 page; Commission Ordered Adjustments – 8 pages.

12/3/2007

DOCUMENT NUMBER DATE
10650 DEC-3 5
FPSC-COMMISSION CLERK

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DEFENDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555
FAX (850) 656-1029
www.rsblaw.com

REPLY TO CENTRAL FLORIDA OFFICE

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

December 3, 2007

E-FILING

Ms. Ann Cole
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399


RE: Docket No. 060253-WS; Utilities, Inc. of Florida's Application for Rate Increase in Marion, Orange, Pasco, Pinellas and Seminole Counties, Florida
Our File No. 30057.108

Dear Ms. Cole:

Commission Order No. PSC-07-0505-SC-WS required that Utilities, Inc. of Florida verify that the Commission Ordered Adjustments had been made on its books and records. Enclosed is a copy of the bookkeeping entries reflecting the Commission Ordered Adjustments. Utilities, Inc., is undergoing the implementation of a new accounting system, which is delaying the Utility actually booking the Commission Ordered Adjustments. The Utility expects the new accounting system to be functional by the end of this week, at which time the COAs will actually be booked to the Utility's books and records. We will file that confirmation when the adjustments have been made.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/tlc
Enclosures

cc: Ms. Kirsten E. Weeks (w/enclosures) (via email)
John P. Hoy, Chief Regulatory Officer (w/enclosures) (via email)

DOCUMENT NUMBER - DATE
10650 DEC-3 07
FPSC-COMMISSION CLERK

Utilities Inc of Florida
 DOCKET NO. 060853-WS
 ORDER NO. PSC-07-0505-SC-WS
 COMMISSION ORDERED ADJUSTMENTS

Entry (1) - To correct the prior order balance
 at time of acquisition (see audit finding no. 1, and page 12
 of order)

2006							
Co-Sub		A/C #	A/C Description	Debit	Credit		
Marion	090	9600	1083010 Acc/Dep - Water Plant	318.00			
	090	9600	1084000 Acc/Dep - W/Water		50.00		
	090	9600	2151000 Retained Earnings		268.00		
Orange	090	9600	1083010 Acc/Dep Water Plant	99.00			
	090	9600	1083014 Acc/Dep Wells & Springs	80.00			
	090	9600	1083021 Acc/dep- Structures - treatment	195.00			
	067	9600	1083025 Acc/Dep Pumping Equipment	498.00			
	067	9600	1083032 Sewer Treatment Plant	86.00			
	067	9600	2151000 Retained Earnings		958.00		
Pasco	090	9600	1083010 Acc/Dep Water Plant		7,208.00		
	090	9600	1084000 Acc/Dep - W/Water	59.00			
	090	9600	2151000 Retained Earnings	10,365.00			
	090	9600	2722000 Acc/Amortz. Of CIAC - Water		1,795.00		
	090	9600	2723000 Acc/Amortz. Of CIAC -W/Water		1,421.00		
	090	9600	2151000 Retained Earnings				
Pinellas	90	9600	1083010 Acc/Dep - Water Plant	452.00			
	90	9600	2151000 Retained Earnings		452.00		
Seminole	90	9600	1083010 Acc/Dep Water Plant	766.00			
	90	9600	1083025 Acc/Dep Pumping Equipment	30.00			
	90	9600	1084000 Acc/Dep - W/Water		30.00		
	90	9600	2151000 Retained Earnings	99,102.00			
	90	9600	2711000 CIAC - Water		107,000.00		
	90	9600	2722000 Acc/Amortz. Of - Water	8,915.00			
	90	9600	4072000 CIAC - Amortz Exp. - Water		1,783.00		

Entry (a) - Audit Finding 2 Adjustment to properly record acquisition of Wis-Bar system page 13 of Final Order)

	A/C #	A/C Description	Debit	Credit
090	9613	3033020 Land		2,910.00
090	9613	3072014 Wells	0.0333	15,174.00
090	9613	3113025 Pumping	0.05	9,050.00
090	9613	3204032 Treatment	0.0455	7,094.00
090	9613	3305042 Distribution, Reservoirs and Standpipes	0.027	22,556.00
090	9613	3315043 T&E Mains	0.0233	120,758.00
090	9613	3335045 Services	0.025	10,052.00
090	9613	3345046 Meters	0.05	53,808.00
090	9613	3466094 Tools, Shop	0.05	26,140.00
090	9613	2151000 Retained Earnings	97,543.00	
090	9613	2711000 CIAC - Water	12,627.00	
090	9613	2722000 Acc/Amortz - Water		41,779.00
090	9613	1083010 Acc/Dep - Water Plant	199,151.00	
090	9613	3602007 Force Mains		24,500.00
090	9613	3804005 Gravity Mains		89,633.00
090	9613	1084000 Sewer Acc/Dep	7,903.00	
090	9613	2721000 Sewer CIAC	97,298.00	
090	9613	2723000 Sewer AA CIAC	17,232.00	
090	9613	2151000 Retained Earnings		8,300.00

Remove 2006 AD

090	9613	1083014 Acc/Dep Wells and Springs	505.29	
090	9613	1083025 Acc/ Dep Pumping	452.50	
090	9613	1083032 Acc/Dep Treatment	322.78	
090	9613	1083042 Acc/Dep Distribution, Reservoirs and Standpipes	609.01	
090	9613	1083043 Acc/Dep Trans & Dist Mains	2,813.66	
090	9613	1083045 Acc/Dep/ Services	251.30	
090	9613	1083044 Acc/Dep Meters	2,690.40	
090	9613	2151000 Retained Earnings		7,644.94

DOCUMENT NUMBER - DATE

10650 DEC-3 5

FPSC-COMMISSION CLEAR

2007 AD and Dep Exp 10/18 * 2006 Dep exp			
090	9613	1083014 Acc/Dep Wells and Springs	421.08
090	9613	1083025 Acc/ Dep Pumping	377.08
090	9613	1083032 Acc/Dep Treatment	268.98
090	9613	1083042 Acc/Dep Distribution, Reservoirs and Standpipes	507.51
090	9613	1083043 Acc/Dep Trans & Dist Mains	2,344.72
090	9613	1083045 Acc/Dep Services	209.42
090	9613	1083044 Acc/Dep Meters	2,242.00
090	9613	4032014 Dep Exp Wells And Springs	421.08
090	9613	4032025 Dep Exp Pumping	377.08
090	9613	4032032 Dep Exp Treatment	268.98
090	9613	4032042 Dep Exp Dist, Resv and Standpipes	507.51
090	9615	4032043 Dep Exp Trans & Dist Mains	2,344.72
090	9615	4032045 Dep Exp Service Lines	209.42
090	9629	4032046 Dep Exp Meters	2,242.00
Entry (s) (Audit Finding 3 Adjustment to Marion County Water Plant-in-Service Final Order Page 13)			
090	9630	3072014 Wells and Springs	7,392.00
090	9630	3113025 Electric Pump equipment	2,368.00
090	9630	3315043 Trans & Dist mains	644.00
090	9630	3345046 Meters	1,673.00
090	9630	3355048 Hydrants	1,351.00
090	9630	3466094 Tools Shop & Misc Equipment	1,481.00
090	9630	1083014 Acc/Dep Wells and Springs	8,255.00
090	9630	1083026 Acc/Dep Electric Pump equipment	2,427.00
090	9630	1083043 Acc/Dep Trans & Dist mains	697.00
090	9630	1083044 Acc/Dep Meters	1,798.00
090	9630	1083048 Acc/Dep Hydrants	1,426.00
090	9630	1083094 Acc/Dep Tools Shop & Misc. Equip	1,713.00
090	9630	3844005 Sewage Treatment Plant	900.00
090	9630	1084005 Acc/Dep Sewage Treatment Plant	925.00
090	9630	2151000 Retained Earnings	3,799.00
090	9630	2151000 Retained Earnings	2,368.00
2006 AD			
090	9630	1083014 Acc/Dep Wells and Springs	246.00
090	9630	1083026 Acc/Dep Electric Pump equipment	59.00
090	9630	1083043 Acc/Dep Trans & Dist mains	15.00
090	9630	1083044 Acc/Dep Meters	42.00
090	9630	1083048 Acc/Dep Hydrants	30.00
090	9630	1083094 Acc/Dep Tools Shop & Misc. Equip	93.00
090	9630	1084005 Acc/Dep Sewage Treatment Plant	25.00
090	9630	2151000 Retained Earnings	510.00
2007 AD and Dep Exp 10/18 * 2006 Dep exp			
090	9630	1083014 Acc/Dep Wells and Springs	205.00
090	9630	1083026 Acc/Dep Electric Pump equipment	49.17
090	9630	1083043 Acc/Dep Trans & Dist mains	12.50
090	9630	1083044 Acc/Dep Meters	35.00
090	9630	1083048 Acc/Dep Hydrants	25.00
090	9630	1083094 Acc/Dep Tools Shop & Misc Equip	77.50
090	9630	1084005 Acc/Dep Sewage Treatment Plant	20.83
090	9630	4032014 Dep Exp Wells and Springs	205.00
090	9630	4032026 Dep Exp Electric Pump equipment	49.17
090	9630	4032043 Dep Exp Trans & Dist Mains	12.50
090	9630	4032044 Dep Exp Meters	35.00
090	9630	4032048 Dep Exp Hydrants	25.00
090	9630	4032094 Dep Exp Tools Shop & Misc Equip	77.50
090	9630	4033005 Dep Exp Sewage Treatment Plant	20.83

Entry (4) Audit Finding 4 - Adjustment To Pasco County Water and Wastewater UPIS Final Order pages 13 and 14)
 Water

090	9629	3043021 Structures and Improvements		3,158.00
090	9615	3043021 Structures and Improvements		1,781.00
090	9615	3072014 Wells and Springs		2,920.00
090	9629	3113025 Electric Pumping Equipment		1,193.00
090	9615	3113025 Electric Pumping Equipment		3,001.00
090	9626	3204032 Water Treatment Equipment		2,892.00
090	9615	3204032 Water Treatment Equipment		1,149.00
090	9615	3305042 Dist, Resv and Standpipes		823.00
090	9615	3305045 Service Lines		2,198.00
090	9629	3345046 Meters		2,814.00
090	9629	1083021 Acc Dep Structures and Improvements	3,324.00	
090	9615	1083021 Acc Dep Structures and Improvements	1,862.00	
090	9615	1083014 Acc Dep Wells and Springs	3,066.00	
090	9629	1083025 Acc Dep Electric Pumping Equipment	1,342.00	
090	9615	1083025 Acc Dep Electric Pumping Equipment	3,151.00	
090	9626	1083032 Acc Dep Water Treatment Equipment	3,286.00	
090	9615	1083032 Acc Dep Water Treatment Equipment	1,306.00	
090	9615	1083042 Acc Dep Dist, Resv and Standpipes	856.00	
090	9615	1083045 Acc Dep Service Lines	2,320.00	
090	9629	1083046 Acc Dep Meters	3,165.00	
090	9615	1862019 Deferred Charges - Other (Water)	4,150.00	
090	9615	1865019 Acc Amort - Deferred Charges - Other (Water)		2,075.00
090	9629	2151000 Retained Earnings	297.00	
090	9615	2151000 Retained Earnings	424.00	
090	9626	2151000 Retained Earnings	131.00	
090	9615	2151000 Retained Earnings	3,397.00	
2006 AD Removal				
090	9629	1083021 Acc Dep Structures and Improvements	96.00	
090	9615	1083021 Acc Dep Structures and Improvements	54.00	
090	9615	1083014 Acc Dep Wells and Springs	97.00	
090	9629	1083025 Acc Dep Electric Pumping Equipment	60.00	
090	9615	1083025 Acc Dep Electric Pumping Equipment	150.00	
090	9626	1083032 Acc Dep Water Treatment Equipment	131.00	
090	9615	1083032 Acc Dep Water Treatment Equipment	52.00	
090	9615	1083042 Acc Dep Dist, Resv and Standpipes	22.00	
090	9615	1083045 Acc Dep Service Lines	49.00	
090	9629	1083046 Acc Dep Meters	141.00	
090	9629	2151000 Retained Earnings		297.00
090	9615	2151000 Retained Earnings		424.00
090	9626	2151000 Retained Earnings		131.00
2007 AD and Dep Expense removal 10/12 * 2006 Dep Exp				
090	9629	1083021 Acc Dep Structures and Improvements	80.00	
090	9615	1083021 Acc Dep Structures and Improvements	45.00	
090	9615	1083014 Acc Dep Wells and Springs	80.83	
090	9629	1083025 Acc Dep Electric Pumping Equipment	50.00	
090	9615	1083025 Acc Dep Electric Pumping Equipment	125.00	
090	9626	1083032 Acc Dep Water Treatment Equipment	109.17	
090	9615	1083032 Acc Dep Water Treatment Equipment	43.33	
090	9615	1083042 Acc Dep Dist, Resv and Standpipes	18.33	
090	9615	1083045 Acc Dep Service Lines	40.83	
090	9629	1083046 Acc Dep Meters	117.50	
090	9629	4032031 Dep Exp Structures and Improvements		80.00
090	9615	4032031 Dep Exp Structures and Improvements		45.00
090	9615	4032014 Dep Exp Wells and Springs		80.83
090	9629	4032025 Dep Exp Electric Pumping Equipment		50.00
090	9615	4032025 Dep Exp Electric Pumping Equipment		125.00
090	9626	4032032 Dep Exp Water Treatment Equipment		109.17
090	9615	4032032 Dep Exp Water Treatment Equipment		43.33
090	9615	4032042 Dep Exp Dist, Resv and Standpipes		18.33
090	9615	4032045 Dep Exp Service Lines		40.83
090	9629	4032046 Dep Exp Meters		117.50
Sewer				
090	9625	3542011 Lift Station		804.00
090	9625	3542011 Lift Station		4,650.00
090	9625	1084011 Acc Dep Lift Station	5,564.00	
090	9615	1084011 Acc Dep Lift Station	417.00	
090	9625	2151000 Retained Earnings		527.00

2006 AD Removal				
090	9625	1084011	Acc Dep Lift Station	98.00
090	9625	2151000	Retained Earnings	98.00
2007 AD Removal and dep exp removal 2006 Dep Exp * 10/12				
090	9625	1084011	Acc Dep Lift Station	81.66
090	9625	4033011	Dep Exp Lift Station	81.66
Entry (5) (Audit Adjustment 5, Adjustment to Pinellas County Water Utility Plant-in-Service Final Order page 14)				
090	9637	3043021	Struct & Imp (Pump Pft)	1,444.00
090	9637	3335043	Trans & Dist Mains	402.00
090	9637	3335045	Service Lines	3,316.00
090	9637	3335048	Hydrants	1,988.00
090	9637	1083021	Acc Dep Struct & Imp (Pump Pft)	1,533.00
090	9637	1083043	Acc Dep Trans & Dist Mains	416.00
090	9637	1083045	Acc Dep Service Lines	3,528.00
090	9637	1083048	Acc Dep Hydrants	2,054.00
090	9637	2151000	Retained Earnings	402.00
2006 AD Removal				
090	9637	1083021	Acc Dep Struct & Imp (Pump Pft)	109.00
090	9637	1083043	Acc Dep Trans & Dist Mains	14.00
090	9637	1083045	Acc Dep Service Lines	212.00
090	9637	1083048	Acc Dep Hydrants	66.00
090	9625	2151000	Retained Earnings	401.00
2007 AD Removal and Dep Exp removal 2006 Dep Exp * 10/12				
090	9637	1083021	Acc Dep Struct & Imp (Pump Pft)	90.83
090	9637	1083043	Acc Dep Trans & Dist Mains	11.67
090	9637	1083045	Acc Dep Service Lines	176.67
090	9637	1083048	Acc Dep Hydrants	55.00
090	9637	4032021	Dep exp Struct & Imp (Pump Pft)	90.83
090	9637	4032043	Dep Exp Trans & Dist Mains	11.67
090	9637	4032045	Dep Exp Service Lines	176.67
090	9637	4032048	Dep Exp Hydrants	55.00
Entry (6) (Audit Finding No 6. - Adjustment to Seminole county Water and Wastewater UPIS Page 14 of Final Order)				
090	9602	3043021	Structures and Improvements (Pump Pft)	1,712.00
090	9606	3043021	Structures and Improvements (Pump Pft)	800.00
090	9618	3043021	Structures and Improvements (Pump Pft)	753.00
090	9604	3113025	Electric Pumping Equipment	1,402.00
090	9612	3113025	Electric Pumping Equipment	9,298.00
090	9614	3113025	Electric Pumping Equipment	1,796.00
090	9616	3113025	Electric Pumping Equipment	1,832.00
090	9618	3113025	Electric Pumping Equipment	642.00
090	9608	3204032	Water Treatment Equipment	3,941.00
090	9602	3305042	Dist. Resv. and Stand pipes	11,947.00
090	9614	3305042	Dist. Resv. and Stand pipes	4,400.00
090	9606	3305042	Dist. Resv. and Stand pipes	1,605.00
090	9614	3335045	Service Lines	617.00
090	9608	3345046	Meter's	3,066.00
090	9602	3355048	Hydrants	2,250.00
090	9602	3466094	Tools, Shop & Misc Equipment	1,632.00
090	9602	1083021	A/D Structures and Improvements (Pump Pft)	1,894.00
090	9606	1083021	A/D Structures and Improvements (Pump Pft)	885.00
090	9618	1083021	A/D Structures and Improvements (Pump Pft)	832.00
090	9604	1083025	A/D Electric Pumping Equipment	1,647.00
090	9612	1083025	A/D Electric Pumping Equipment	10,109.00
090	9614	1083025	A/D Electric Pumping Equipment	2,050.00
090	9616	1083025	A/D Electric Pumping Equipment	2,061.00
090	9618	1083025	A/D Electric Pumping Equipment	658.00
090	9608	1083042	A/D Water Treatment Equipment	4,209.00
090	9602	1083042	A/D Dist. Resv. and Stand pipes	12,991.00
090	9614	1083042	A/D Dist. Resv. and Stand pipes	4,400.00
090	9606	1083042	A/D Dist. Resv. and Stand pipes	1,627.00
090	9614	1083045	A/D Service Lines	655.00
090	9608	1083046	A/D Meter's	3,296.00
090	9602	1083048	A/D Hydrants	2,425.00
090	9602	1083049	A/D Tools, Shop & Misc Equipment	1,989.00
69	9649	3305042	Dist. Resv. and Stand pipes	3,677.00
89	9675	3305042	Dist. Resv. and Stand pipes	861.00
62	9641	3305042	Dist. Resv. and Stand pipes	1,605.00
090	9618	2151000	Retained Earnings	2,402.00
090	9602	1862023	Tank Maint & Repair 03	4,400.00
090	9614	1862023	Tank Maint & Repair 03	4,400.00
090	9602	1865023	Amort Tank Maint & Repair 03	2,640.00
090	9614	1865023	Amort Tank Maint & Repair 03	2,640.00
90	9614	2151000	Retained Earnings	16,101.00

2006 AD Removal

090	9602	1083021 A/D Structures and Improvements (Pump Pft)	52.00	
090	9606	1083021 A/D Structures and Improvements (Pump Pft)	24.00	
090	9618	1083021 A/D Structures and Improvements (Pump Pft)	23.00	
090	9604	1083025 A/D Electric Pumping Equipment	70.00	
090	9612	1083025 A/D Electric Pumping Equipment	409.00	
090	9614	1083025 A/D Electric Pumping Equipment	90.00	
090	9616	1083025 A/D Electric Pumping Equipment	92.00	
090	9618	1083025 A/D Electric Pumping Equipment	32.00	
090	9608	1083042 A/D Water Treatment Equipment	179.00	
090	9602	1083042 A/D Dist. Resv. and Stand pipes	324.00	
090	9614	1083042 A/D Dist. Resv. and Stand pipes	118.00	
090	9606	1083042 A/D Dist. Resv. and Stand pipes	44.00	
090	9614	1083045 A/D Service Lines	15.00	
090	9608	1083046 A/D Meter's	153.00	
090	9602	1083048 A/D Hydrants	50.00	
090	9602	1083049 A/D Tools, Shop & Misc Equipment	102.00	
090	9602	2151000 Retained Earnings		52.00
090	9606	2151000 Retained Earnings		24.00
090	9618	2151000 Retained Earnings		23.00
090	9604	2151000 Retained Earnings		70.00
090	9612	2151000 Retained Earnings		409.00
090	9614	2151000 Retained Earnings		90.00
090	9616	2151000 Retained Earnings		92.00
090	9618	2151000 Retained Earnings		32.00
090	9608	2151000 Retained Earnings		179.00
090	9602	2151000 Retained Earnings		324.00
090	9614	2151000 Retained Earnings		118.00
090	9606	2151000 Retained Earnings		44.00
090	9614	2151000 Retained Earnings		15.00
090	9608	2151000 Retained Earnings		153.00
090	9602	2151000 Retained Earnings		50.00
090	9602	2151000 Retained Earnings		102.00

2007 AD Removal and dep exp removal 2006 Dep Exp * 10/12

090	9602	1083021 A/D Structures and Improvements (Pump Pft)	43.33	
090	9606	1083021 A/D Structures and Improvements (Pump Pft)	20.00	
090	9618	1083021 A/D Structures and Improvements (Pump Pft)	19.17	
090	9604	1083025 A/D Electric Pumping Equipment	58.33	
090	9612	1083025 A/D Electric Pumping Equipment	340.83	
090	9614	1083025 A/D Electric Pumping Equipment	75.00	
090	9616	1083025 A/D Electric Pumping Equipment	76.67	
090	9618	1083025 A/D Electric Pumping Equipment	26.67	
090	9608	1083042 A/D Water Treatment Equipment	149.17	
090	9602	1083042 A/D Dist. Resv. and Stand pipes	270.00	
090	9614	1083042 A/D Dist. Resv. and Stand pipes	98.33	
090	9606	1083042 A/D Dist. Resv. and Stand pipes	36.67	
090	9614	1083045 A/D Service Lines	12.50	
090	9608	1083046 A/D Meter's	127.50	
090	9602	1083048 A/D Hydrants	41.67	
090	9602	1083049 A/D Tools, Shop & Misc Equipment	85.00	
090	9602	4032021 Dep Exp Structures and Improvements (Pump Pft)		43.33
090	9606	4032021 Dep Exp Structures and Improvements (Pump Pft)		20.00
090	9618	4032021 Dep Exp Structures and Improvements (Pump Pft)		19.17
090	9604	4032025 Dep Exp Electric Pumping Equipment		58.33
090	9612	4032025 Dep Exp Electric Pumping Equipment		340.83
090	9614	4032025 Dep Exp Electric Pumping Equipment		75.00
090	9616	4032025 Dep Exp Electric Pumping Equipment		76.67
090	9618	4032025 Dep Exp Electric Pumping Equipment		26.67
090	9608	4032042 Dep Exp Water Treatment Equipment		149.17
090	9602	4032042 Dep Exp Dist. Resv. and Stand pipes		270.00
090	9614	4032042 Dep Exp Dist. Resv. and Stand pipes		98.33
090	9606	4032042 Dep Exp Dist. Resv. and Stand pipes		36.67
090	9614	4032045 Dep Exp Service Lines		12.50
090	9608	4032046 Dep Exp Meter's		127.50
090	9602	4032048 Dep Exp Hydrants		41.67
090	9602	4032049 Dep Exp Tools, Shop & Misc Equipment		85.00

2006 Deferred asset Amortization

090	9602	1865023 Amort Tank Maint & Repair 03		880.00
090	9614	1865023 Amort Tank Maint & Repair 03		880.00
090	9602	2151000 Retained earnings	880.00	
090	9614	2151000 Retained earnings	880.00	

2007 Deferred asset Amortization

090	9602	1865023 Amort Tank Maint & Repair 03	733.33	
090	9614	1865023 Amort Tank Maint & Repair 03	733.33	
090	9602	6759080 Def Maintenance Expense		733.33
090	9614	6759080 Def Maintenance Expense		733.33

Sewer

090	9602	3542011 Lift Stations		3,625.00
090	9604	3542011 Lift Stations		759.00
090	9614	3542011 Lift Stations		1,000.00

090	9602	3612008 Sewer Mains		857.00	
090	9614	3612008 Sewer Mains			2,200.00
090	9602	1084011 A/D Lift Stations	4,022.00		
090	9604	1084011 A/D Lift Stations	842.00		
090	9614	1084011 A/D Lift Stations	1,109.00		
090	9602	1084008 A/D Sewer Mains	923.00		
090	9614	1084008 A/D Sewer Mains	2,224.00		
090	9604	2151000 Retained Earnings			83.00
090	9614	2151000 Retained Earnings			133.00
090	9602	2151000 Retained Earnings			463.00
To remove 2006 Sewer AD					
090	9602	1084011 A/D Lift Stations			113.00
090	9604	1084011 A/D Lift Stations			24.00
090	9614	1084011 A/D Lift Stations			31.00
090	9602	1084008 A/D Sewer Mains			19.00
090	9614	1084008 A/D Sewer Mains			48.00
090	9604	2151000 Retained Earnings	24.00		
090	9614	2151000 Retained Earnings	79.00		
090	9602	2151000 Retained Earnings	132.00		
2007 AD Removal and dep exp removal 2006 Dep Exp * 10/12					
090	9602	1084011 A/D Lift Stations			113.00
090	9604	1084011 A/D Lift Stations			24.00
090	9614	1084011 A/D Lift Stations			31.00
090	9602	1084008 A/D Sewer Mains			19.00
090	9614	1084008 A/D Sewer Mains			48.00
090	9602	4033011 Dep Exp Lift Stations	113.00		
090	9604	4033011 Dep Exp Lift Stations	24.00		
090	9614	4033011 Dep Exp Lift Stations	31.00		
090	9602	4033008 Dep Exp Sewer Mains	19.00		
090	9614	4033008 Dep Exp Sewer Mains	48.00		
Entry 7 (Audit Adjustment 10 Adjustment to Capitalized Salary Additions in Pasco and Seminole County Water and Wastewater UPIIS Page 15 of the final order)					
090	9626	1023014 Acc/Dep Wells and Springs	2,456.00		
090	9626	2151000 Retained Earnings	21,583.00		
090	9626	3072014 Wells and Springs			23,264.00
090	9626	2151000 Retained Earnings			775.00
090	9625	1084005 Acc/ Dep Treatment Plant	4,122.00		
090	9625	2151000 Retained Earnings	20,655.00		
090	9625	3804005 Treatment Plant			26,473.00
090	9625	2151000 Retained Earnings			1,304.00
090	9602	1083043 Acc/Dep - T & D Mains	96.00		
090	9602	2151000 Retained Earnings	1,105.00		
090	9602	3315043 T&D Mains			1,174.00
090	9602	2151000 Retained Earnings			27.00
2006 A/D					
090	9626	1023014 Acc/Dep Wells and Springs	775.00		
090	9626	2151000 Retained Earnings			775.00
090	9626	1084005 Acc/ Dep Treatment Plant	1,304.00		
090	9626	2151000 Retained Earnings			1,304.00
090	9602	1083043 Acc/Dep - T & D Mains	27.00		
090	9602	2151000 Retained Earnings			27.00
2007 A/D					
090	9626	1023014 Acc/Dep Wells and Springs	645.83		
090	9626	2151000 Retained Earnings			645.83
090	9626	1084005 Acc/ Dep Treatment Plant	1,086.67		
090	9626	2151000 Retained Earnings			1,086.67
090	9602	1083043 Acc/Dep - T & D Mains	22.50		
090	9602	2151000 Retained Earnings			22.50
Entry 8 (Audit Adjustment 12 Adjustment to Seminole County Wastewater UPIIS					
090	9602	1083043 Acc/Dep - T & D Mains	188.00		
090	9602	2151000 Retained Earnings	13,196.00		
090	9602	3315043 T&D Mains			229.00
090	9602	2151000 Retained Earnings			13,155.00

Entry 9 (Audit Adjustment 14 to properly record Sale of plant on 5/2005 and Pages 17-23 of the order)

090	9602	3033020 Land		6,000.00
090	9602	3804005 Sewage Treatment Plant		323,683.00
090	9602	3033020 Land		10,785.00
090	9602	2721008 CIAC - Sewer Mains		141,720.00
090	9602	2723000 Acc Amortization CIAC	11,012.00	
090	9602	2151000 Retained Earnings	454,983.00	
090	9602	1862045 Deferred Asset Other (Gain On Sale to be amortized over 5 years)		121,445.60
090	9602	1865045 Acc Amortization - Other (Gain On sale)	16,193.00	
To Remove 2006 AD, CIAC Amortization, And Deferred Asset Amortization				
090	9602	1084005 A/D Sewage treatment plant (323,683*5.56%)	17,997.00	
090	9602	2151000 Retained Earnings		17,997.00
090	9602	2723008 Acc Amortization CIAC - Sewer Mains	3,146.18	
090	9602	2151000 Retained Earnings		3,146.18
090	9602	1865045 Acc Amortization - Other (Gain On sale)	24,289.00	
090	9602	2151000 Retained Earnings		24,289.00
To Remove 2007 AD, CIAC Amortization, And Deferred Asset Amortization (2007 * 10/12)				
090	9602	1084005 A/D Sewage treatment plant (323,683*5.56%)	14,997.50	
090	9602	4033005 Dep Exp Sewer Treatment Plant		14,997.50
090	9602	2723000 Acc Amortization CIAC	2,621.82	
090	9602	4033008 Amortization Exp CIAC - Sewer Mains		2,621.82
090	9602	1865045 Acc Amortization - Other (Gain On sale)	20,240.83	
090	9602	1085045 Amortization Exp - Other		20,240.83
090	9602	3033020 Land		1,150.00
090	9602	3072014 Wells and Springs		15,174.00
090	9602	1023014 Acc/Dep Wells and Springs	15,174.00	
090	9602	1862045 Deferred Asset Other (Gain On Sale to be amortized over 5 years)		15,930.00
090	9602	2151000 Retained Earnings	12,699.00	
090	9602	1865045 Acc Amortization - Other (Gain On sale)	4,381.00	
2006 Accumulated Amortization				
090	9602	1865045 Acc Amortization - Other (Gain On sale)	3,146.00	
090	9602	2151000 Retained Earnings		3,146.00
2007 Accumulated Amortization				
090	9602	1865045 Acc Amortization - Other (Gain On sale)	2,621.67	
090	9602	1085045 Amortization Exp - Other		2,621.67
Entry 10 Adjustment to Orange County CIAC (Audit Adjustment 15, Final order pages 16)				
090	9626	2151000 Retained Earnings		42,868.00
090	9626	2711000 CIAC	42,868.00	
Entry 11 (Audit Adjustment 22 adjustment to O&M expense for items that should be capitalized, pages 16 of the final order)				
090	9635	3044031 Structures and Improvement Seminole County Water	1,044.00	
090	9604	3044031 Structures and Improvement Marion County Water	4,800.00	
090	9602	1862019 Deferred Chgs - Other	1,099.00	
090	9635	2151000 Retained Earnings		1,044.00
090	9604	2151000 Retained Earnings		4,800.00
090	9602	2151000 Retained Earnings		1,099.00
090	9635	1083021 Structures and Improvements Seminole County Water A/D	783.00	
090	9604	1083021 Structures and Improvements Marion County Water A/D	3,600.00	
090	9635	3044031 Structures and Improvements Seminole County Water		783.00
090	9604	3044031 Structures and Improvements Marion County Water		3,600.00
090	9602	6355010 Contract Services Other	275.00	
090	9602	1085045 Amortization Exp - Other		275.00
090	9635	2151000 Retained Earnings	16.00	
090	9604	2151000 Retained Earnings	73.00	
090	9635	1083021 A/D Structures & Improvements Marion County		16.00
090	9604	1083021 A/D Structures & Improvements Seminole County		73.00
2006 AD and Deferred Maintenance Amortization				
090	9635	2151000 Retained Earnings	16.00	
090	9604	2151000 Retained Earnings	146.00	
090	9635	1083021 A/D Structures & Improvements Marion County		16.00
090	9604	1083021 A/D Structures & Improvements Seminole County		146.00
090	9602	1862019 Acc Amortization- Deferred expense	366.40	
090	9602	2151000 Retained Earnings		366.40
2007 AD and Deferred Maintenance Amortization				
090	9602	1862019 Acc Amortization- Deferred expense	305.33	
090	9602	1085045 Amortization Exp - Other		305.33
090	9635	1083021 A/D Structures & Improvements Marion County		13.33
090	9604	1083021 A/D Structures & Improvements Seminole County		121.67
090	9635	4032021 Dep Exp Structures & Improvements Marion County	13.33	
090	9604	4032021 Dep Exp Structures & Improvements Seminole County	121.67	

ALAFAYA UTILITIES, INC.
DOCKET NO. 060255-SU
ORDER NO. PSC-07-0082-PAA-SU
COMMISSION ORDERED ADJUSTMENTS NOTES

(1) WSC Rate Base

Consult the last affiliated transactions audit in Florida to see what was removed from rate base, and make the necessary adjustments as pro formas to your rate base, as these are not items that we would book, since they are allocations and not on the books of a specific company. As of 03/21/07, the last affiliated transactions audit in Florida was done in Docket No. 060253-WS. Refer to pages 10 and 11 of the order mentioned above.

(2) ERC Methodology

Allocations for Florida for codes one, two, three, and five have to be changed so that they don't reflect customer equivalents. They can only reflect ERCs, and allocations have to be calculated on ERCs only. Refer to page 5 of the order mentioned above.