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STATE OF FLORIDA



DIVISION OF
ACCOUNTING AND FINANCE
MARSHALL WILLIS
DIRECTOR
(850) 413-6900

Public Service Commission

September 19, 2012

RECEIVED-FPSC
12 SEP 19 AM 11:51
COMMISSION
CLERK

Grenelefe Resort Utility, Inc.
Mr. Bryon Smith
5601 Windover Drive
Orlando, Florida 32819

Re: Docket No. 110141 – Staff-Assisted Rate Case for Grenelefe Resort Utility, Inc. in Polk County

Dear Mr. Smith

On September 11, 2012, I mailed a letter to you containing what should have been the utility plant in service and accumulated depreciation test year end balances as of March 31, 2011. However, the utility plant in service and accumulated depreciation balances provided to you were the average test year balances. Enclosed is a copy of the revised plant and accumulated depreciation schedule reflecting year-end balances at March 31, 2011. Please reconcile your books with the Commission-approved accumulated balances shown on the enclosed schedules. I apologize for any inconvenience this may have caused you.

If you have any questions, please contact Avy Smith at (850) 413-6425.

Sincerely,

A handwritten signature in cursive that reads "Bart Fletcher".

Bart Fletcher
Public Utilities Supervisor
Division of Accounting and Finance

Enclosures

BF/as

cc: Division of Accounting and Finance (Maurey)
Office of General Counsel (Tan)
Office of Commission Clerk (110141-WS)
Mr. Martin Friedman

DOCUMENT NUMBER - DATE
06284 SEP 19 2012
FPSC-COMMISSION CLERK

REVISED

Grenelefe Resort Utility, Inc.

Docket No. 110141-WS

Commission Approved Balances per Order No. PSC-12-0433-PAA-WS

03/31/2011

WATER

			Debit	Credit
	Depr. Rate Per Rule			ACCUM. DEPR.
ACCOUNT	25-30.140	DESCRIPTION	PLANT 3/31/2011	3/31/2011
304	3.13%	Structures & Improvements	\$77,541	\$22,450
307	3.33%	Wells	296,357	252,692
310	5.00%	Power Generation Equipment	106,760	106,760
311	5.00%	Pumping Equipment	92,686	68,994
320	4.55%	Water Treatment Equipment	7,900	7,900
330	2.70%	Distribution Reservoirs and Standpipes	82,951	46,996
331	2.33%	Transmission and Distribution Mains	1,924,752	1,143,644
333	2.50%	Services	98,148	62,957
334	5.00%	Meter and Meter Installations	222,705	222,705
335	2.22%	Hydrants	69,995	34,382
340	16.67%	Office Furniture and Equipment	13,466	12,928
341	16.67%	Transportation Equipment	13,920	13,920
343	6.25%	Tools, Shop and Garage Equipment	2,955	2,955
345	8.33%	Power Operated Equipment	1,768	1,768
346	10.00%	Communication Equipment	1,800	1,800
347	6.67%	Miscellaneous Equipment	<u>2,380</u>	<u>2,380</u>
			<u>\$3,016,084</u>	<u>\$2,005,230</u>
			Debit	Credit
			CIAC	
			AMORT.	CIAC
			3/31/2011	3/31/2011
			<u>\$1,491,677</u>	<u>\$2,302,685</u>

REVISED

**Grenelefe Resort Utility, Inc.
Docket No. 110141-WS
Commission Approved Balances per Order No. PSC-12-0433-PAA-WS
03/31/2011**

WASTEWATER

ACCOUNT	Depr. Rate Per Rule 25-30.140	DESCRIPTION	Debit PLANT 3/31/2011	Credit ACCUM. DEPR. 3/31/2011
354	3.13%	Structures & Improvements	\$92,590	\$61,153
360	3.33%	Collection Sewers - Force	72,400	71,906
361	2.22%	Collection Sewers - Gravity	698,847	398,768
363	2.63%	Services to Customers	83,523	56,397
364	20.00%	Flow Measuring Devices	5,275	5,275
370	3.33%	Lift Stations	233,481	188,970
371	5.56%	Pumping Equipment	\$83,600	\$73,049
374	2.70%	Reuse Distribution Reservoirs	5,800	3,726
380	5.56%	Treatment and Disposal Equipment	1,589,633	1,588,567
381	3.13%	Plant Sewers	46,900	36,270
390	16.67%	Office Furniture and Equipment	3,346	3,346
391	16.67%	Transportation Equipment	16,200	16,200
393	6.25%	Tools, Shop, and Garage Equipment	685	685
394	6.67%	Laboratory Equipment	300	300
395	8.33%	Power Operated Equipment	638	279
396	10.00%	Communication Equipment	11,600	11,600
397	6.67%	Miscellaneous Equipment	600	600
			<u>\$2,945,419</u>	<u>\$2,517,091</u>
			Debit	Credit
			CIAC AMORT. 3/31/2011	CIAC CIAC 3/31/2011
			<u>\$637,326</u>	<u>\$1,051,361</u>