

**Shawna Senko**

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**From:** Vandiver, Denise <VANDIVER.DENISE@leg.state.fl.us>  
**Sent:** Friday, June 21, 2013 2:18 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Clarence Prestwood; Curt Mouring; Andrew Maurey; Bart Fletcher; Mark Cicchetti; Michael Springer; Lynn Deamer; Caroline Klancke; Reilly, Steve; Martin Friedman Esquire (mfriedman@sfflaw.com); Patrick Flynn (pcflyn@uiwater.com); Merchant, Tricia; Saylor, Erik  
**Subject:** Docket No. 110257-WS; Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation  
**Attachments:** Issues for Staff on Sanlando COA.docx

- a. Denise N. Vandiver  
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- b. Docket No. 110257-WS  
Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation
- c. Office of Public Counsel
- d. 14 pages
- e. OPC concerns regarding Bookkeeping Entries Reflecting Commission Ordered Adjustments



**STATE OF FLORIDA  
OFFICE OF PUBLIC COUNSEL**



**DON GAETZ**  
*PRESIDENT OF THE SENATE*

c/o THE FLORIDA LEGISLATURE  
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**WILL WEATHERFORD**  
*SPEAKER OF THE HOUSE OF  
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June 21, 2013

Ann Cole, Director  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: Docket No. 110257-WS; Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation

Dear Ms. Cole:

Attached is a list of concerns that the Office of Public Counsel has prepared to address the Bookkeeping Entries Reflecting Commission Ordered Adjustments filed by Sanlando Utilities Corporation on June 10, 2013. We are requesting that staff follow up by requesting further work papers and other supporting documentation that will reconcile these adjustments to the Commission Ordered Balances. If you should have any questions, please feel free to call or e-mail me.

Respectfully submitted,

s/ Denise N. Vandiver  
Denise N. Vandiver  
Legislative Analyst

c: Division of Accounting & Finance (Prestwood,  
Mouring)  
Division of Economic Regulation (Maurey, Fletcher,  
Cicchetti, Springer)  
Office of Auditing and Performance Analysis  
(Deamer)  
Office of the General Counsel (Klancke)  
  
Office of Public Counsel (Reilly)

Mr. Martin Friedman  
Sundstrom, Friedman & Fumero, LLP  
  
Utilities, Inc. of Pennbrooke  
Mr. Patrick C. Flynn

OPC Concerns  
Sanlando Utilities Corporation  
Docket No. 110257-WS  
Bookkeeping Entries Reflecting Commission Ordered Adjustments

The Commission issued Order No. PSC-13-0085-PAA-WS (PAA Order) on February 14, 2013 in Docket No. 110257-WS. This order required Sanlando Utilities Corporation (Sanlando) to provide proof, within 90 days of the final order, that the adjustments for all the applicable NARUC USOA primary accounts had been made. Sanlando filed a letter on June 10, 2013, and attached bookkeeping entries purportedly reflecting the Commission Ordered Adjustments (COAs).

OPC has reviewed these adjustments and we are unable to reconcile many of the filed accounting entries to the Commission Order. Listed below are our concerns with the filed adjustments.

1. The PAA order shows two sets of adjustments to rate base and net depreciation expense. We have included Schedule 1 to summarize these adjustments. We have also analyzed the adjustments submitted by Sanlando and prepared Schedule 2 to summarize the adjustments reflected in the 36 pages of bookkeeping entries provided with the letter dated June 10, 2013. These schedules appear to indicate significant differences in what was included in the Commission Order and what was submitted in Sanlando's bookkeeping entries.
2. OPC attempted to analyze the bookkeeping entries provided by Sanlando and compare these to the adjustments included in the Commission Order. Schedule 3 reflects our analysis. This schedule starts with the Sanlando entries. We then tried to match these entries with the detail provided in the staff audit report and the utility response to the staff audit report. When no corresponding account was included in the Sanlando entries, we added a line for the account. The last four columns reflect the differences by rate base category. Following are several specific examples, but we believe that all the bookkeeping entries should be reconciled to the Commission order.
  - a. Some of the differences are in accumulated depreciation and accumulated amortization and appear to be an updated amount to reflect the continued accrual between the end of the test year and the time of the bookkeeping entry. However, some adjustments do not appear to relate at all to the PSC Order. For instance, the following items are examples of entries to accumulated depreciation that do not appear to have a corresponding adjustment in the Order:
    - i. Line 121 of JE 156769 for \$23,312.50
    - ii. Lines 250-252 of JE 156769 for \$47,943.77, \$64,429.49, and \$44,594.76
    - iii. Line 12 of JE 156489 for \$256,685.21
  - b. The following item is an example of an entry to accumulated amortization that is for a significantly different amount than the staff audit:
    - i. Line 396 of JE 156769 reflects \$7,069.17 and the audit appears to indicate \$36,863.15

OPC Concerns  
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- c. The following items are examples of entries to plant in service. We do not understand why these amounts do not reconcile to the year end adjustment amounts shown in the staff audit report.
  - i. Audit Finding No. 1 includes two adjustments to plant for \$82,000 (these are found on lines 4 and 6 of the auditor's "entry to correct ledger for restatement.") Sanlando stated that it agreed with Audit Finding No. 1. However, there does not appear to be a corresponding entry included in the bookkeeping entries provided by Sanlando.
  - ii. Line 67 of JE 156769 reflects an increase of \$1,136.32 and the audit appears to indicate a decrease of \$122,370.75.
3. OPC believes that if the documentation submitted as required by the order does not easily reconcile to the ordered adjustments, the utility should be required to submit a reconciliation or supporting work sheets.
4. If the utility submits additional adjustments that are needed for errors or other corrections found by the utility, these should be in a separate schedule or document with a full description and supporting documentation provided. Otherwise, the inclusion of extraneous adjustments within the same document or schedule that responds to the Commission's Final Order requiring adjustments makes the task of identifying and verifying the utility's compliance much more difficult.

In summary, OPC continues to be concerned with the journal entries provided by the utility. The utility filing provides no explanations or descriptions that identify how these adjustments relate to the Commission order. The amount of time that the staff analysts, the staff auditors, and OPC staff must spend trying to reconcile these balances in every case continues to increase and is a source of frustration and takes away from already restricted time constraints. We encourage staff to follow up with the utility and request further work papers and other supporting documentation that will reconcile these adjustments to the Commission Ordered Balances.

OPC Concerns  
 Sanlando Utilities Corporation  
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 Bookkeeping Entries Reflecting Commission Ordered Adjustments

Schedule 1

Sanlando Utilities Corporation  
 Commission Order No. PSC-13-0085-PAA-WS  
 Adjustments to Rate Base and Net Depreciation

	Water	Wastewater	Total
<b>Plant in Service</b>			
1. Reflect audit adjustments agreed to by Utility and staff (Issue 2)	(6,639)	(144,250)	(150,889)
3. Audit Finding No. 2 Reflect the appropriate Commission ordered adjustments (Issue 4)	(4,152)	(21,691)	(25,843)
Total Plant in Service	(10,791)	(165,941)	(176,732)
<b>Accumulated Depreciation</b>			
1. Reflect audit adjustments agreed to by Utility and staff (Issue 2)	21,096	131,297	152,393
3. Audit Finding No. 2 Reflect the appropriate Commission ordered adjustments (Issue 4)	(169,796)	30,138	(139,658)
Total Accumulated Depreciation	(148,700)	161,435	12,735
<b>Accumulated Amortization of CIAC</b>			
1. Audit Finding No. 2 Reflect the appropriate Commission ordered adjustments (Issue 4)	(1,630)	74,843	73,213
<b>NET RATE BASE IMPACT</b>	(161,121)	70,337	(90,784)
<b>Depreciation Expense - Net</b>			
1. Reflect audit adjustments agreed to by Utility and staff (Issue 2)	(3,739)	(6,324)	(10,063)
3. Audit Finding No. 2 Reflect the appropriate Commission ordered adjustments (Issue 4)	37	(638)	(601)
Total Depreciation Expense - Net	(3,702)	(6,962)	(10,664)

OPC Concerns  
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 Bookkeeping Entries Reflecting Commission Ordered Adjustments

Schedule 2

Sanlando Utilities Corporation  
 Bookkeeping Entries Provided by Sanlando  
 Net Impact

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Utility Plant	(7,297.93)	(53,080.20)	(60,378.13)
Accumulated Depreciation	(24,869.38)	223,849.00	198,979.62
CIAC	0.02	(21,337.02)	(21,337.00)
Acc Amortization	(298,851.93)	(125,306.86)	(424,158.79)
Net Rate Base Impact	<u>(331,019.22)</u>	<u>24,124.92</u>	<u>(306,894.30)</u>
Depreciation Expense	30,515.23	(213,430.19)	(182,914.96)
Amortization Expense	298,851.93	146,643.86	445,495.79
Net Depreciation Expense	<u>329,367.16</u>	<u>(66,786.33)</u>	<u>262,580.83</u>















Sanlando James Corporation  
June 10, 2013 Letter  
Commission Ordered Adjustments

Type	Document #	GL Date	Acct #	Description	Asset #	Expansior	Line	Amount	Audit Finding One	Company Agreed Amounts Audit Finding Two	Audit Finding Six	Audit Finding Seven	Further Adj Needed (Difference)	Plant	Acc Desc	CIAC	Acc Amort
JE	294369	5/31/13	255100.6610	Deprec - Communication Equipment	00108286	Adj 39	391	(30.06)					30.00				
JE	294369	5/31/13	255.1880	Acc Depr - Tool Shop & Misc Equip	00108286	Adj 46	392	184.08		184.08			-				
JE	294369	5/31/13	255.2060	Acc Depr - Struct & Improve Treat Pit	01005282	Adj 40	393	329.00		329.00			-				
JE	294369	5/31/13	255.3840	Acc Amort - Structure & Improve Source	00108253	Adj 49	394	1,076.02		1,076.02			-				
JE	294369	5/31/13	255.3810	Acc Amort - Structure & Improve Source	00108255	Adj 40	395	916.63		916.63			-				
JE	294369	5/31/13	255.3876	Acc Amort - Water Treatment Equip	00108280	Adj 40	396	7,069.17		26,663.16			25,793.98		25,793.98		
JE	294369	5/31/13	255.3885	Acc Amort - Trans & Distr Mains	00108260	Adj 40	397	43,696.32		43,696.32			-				
JE	294369	5/31/13	255101.6895	Deprec - Sewer Force Main	00101956	Adj 49	398	269.59					(269.59)				
JE	294369	5/31/13	255101.6895	Deprec - Reuse Distrib Reservoirs	00101951	Adj 40	399	27.55					(27.55)				
JE	294369	5/31/13	255101.6895	Deprec - Misc Equipment Wastewater						171.82			171.82				
JE	294369	5/31/13	255101.6895	Deprec - Misc Equipment Wastewater						11.69			11.69				
JE	294369	5/31/13	255101.7075	Amort - Dist Reserv & Standpipes	00108259	Adj 40	400	12,471.59					(12,471.59)				
JE	294369	5/31/13	255100.7075	Amort - Service Lines	00108261	Adj 40	401	3,934.05					(3,934.05)				
JE	294369	5/31/13	255101.7080	Amort - Hydrants	00108264	Adj 40	402	4,777.28					(4,777.28)				
JE	294369	5/31/13	255.2105	Acc Depr - Sewer Force Main	00101955	Adj 40	403	(259.59)		(259.59)			-				
JE	294369	5/31/13	255.3980	Acc Depr - Reuse Distrib Reservoirs	00101951	Adj 40	404	(27.55)		(27.55)			-				
JE	294369	5/31/13	255.3880	Acc Depr - Other Misc Plant Sewer						1,945.78			1,945.78				
JE	294369	5/31/13	255.3880	Deprec - Other Misc Plant Sewer						(666.67)			(666.67)				
JE	294369	5/31/13	255.3880	Acc Amort - Dist Reserv & Standpipe	00108259	Adj 40	405	(12,471.59)		(12,471.59)			-				
JE	294369	5/31/13	255.3900	Acc Amort - Service Lines	00108261	Adj 40	406	(3,934.05)		(3,934.05)			-				
JE	294369	5/31/13	255.3905	Acc Amort - Hydrants	00108264	Adj 40	407	(4,777.28)		(4,777.28)			-				
JE	294369	5/31/13	255100.6995	Deprec - Tool Shop & Misc Equipment	00108286	Adj 40	408	(154.08)					154.08				
JE	294369	5/31/13	255101.6665	Deprec - Struct & Improve Treat Pit	01005282	Adj 40	409	(329.00)					329.00				
JE	294369	5/31/13	255100.6995	Amort - Struct & Improve Source Supply	00108253	Adj 40	410	(1,076.02)					1,076.02				
JE	294369	5/31/13	255100.6995	Amort - Struct & Improve Source Supply	00108255	Adj 40	411	(916.63)					916.63				
JE	294369	5/31/13	255100.7080	Amort - Water Treatment Equipment	00108280	Adj 40	412	(7,069.17)					7,069.17				
JE	294369	5/31/13	255100.7070	Amort - Transmission & Distribution Mn	00108260	Adj 40	413	(43,696.32)					43,696.32				
JE	294369	5/31/13	255.1900	Acc Depr - Electric Pump Equip WTP	00091242	Adj 41	414	5,949.18		5,949.18			-				
JE	294369	5/31/13	255.1900	Acc Depr - Electric Pump Equip WTP	00091242	Adj 41	415	1,127.23		406.37			(718.86)		718.86		
JE	294369	5/31/13	255.1925	Acc Depr - Service Lines	00096112	Adj 41	416	5,833.67		5,833.67			-				
JE	294369	5/31/13	255.1130	Electric Pump Equipment WTP	00091242	Adj 41	418	(5,949.18)		(5,949.18)			-				
JE	294369	5/31/13	255.1130	Service Lines	00096112	Adj 41	419	(5,833.67)		(5,833.67)			-				
JE	294369	5/31/13	255100.6535	Deprec - Elect Pump Equip WTP	00091242	Adj 41	420	(1,127.23)					1,127.23				
JE	294369	5/31/13	255100.6535	Deprec - Service Lines	00096112	Adj 41	421	(511.40)					511.40				
JE	294369	5/31/13	255.1900	Acc Depr - Electric Pump Equip WTP	00091242	Adj 42	422	633.01					(633.01)				
JE	294369	5/31/13	255.1900	Acc Depr - Electric Pump Equip WTP	00091242	Adj 42	423	925.57					(925.57)				
JE	294369	5/31/13	255100.7080	Miscellaneous Expense Non-Utility		Adj 42	424	(7,792.92)					(7,792.92)				
JE	294369	5/31/13	255.1105	Electric Pump Equipment WTP	00091242	Adj 42	425	(3,165.06)					3,165.06		3,165.06		
JE	294369	5/31/13	255.1085	Electric Pump Equipment WTP	00091242	Adj 42	426	(4,627.86)					4,627.86		4,627.86		
JE	294369	5/31/13	255100.6510	Deprec - Electric Pump Equip WTP	00091242	Adj 42	427	(633.01)					633.01				
JE	294369	5/31/13	255100.6510	Deprec - Electric Pump Equip WTP	00091242	Adj 42	428	(925.57)					925.57				
JE	294369	5/31/13	255.2105	Acc Depr - Sewer Force Main	00090553	Adj 43	429	2,737.50		2,737.50			-				
JE	294369	5/31/13	255.2110	Acc Depr - Sewer Gravity Main	00090708	Adj 43	430	4,505.63		4,505.63			-				
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090243	Adj 43	431	14,784.14		14,784.14			-				
JE	294369	5/31/13	255.2160	Acc Depr - Treat & Disp Equip Treat Pl	00090243	Adj 43	432	17,667.04		17,667.04			-				
JE	294369	5/31/13	255.2110	Acc Depr - Sewer Gravity Main	00090708	Adj 43	433	350.44		108.87			(241.57)		(241.57)		
JE	294369	5/31/13	255.2135	Acc Depr - Sewer Force Main	00090553	Adj 43	434	316.77		60.44			(256.33)		(256.33)		
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090243	Adj 43	435	3,322.62		1,337.72			(1,984.90)		(1,984.90)		
JE	294369	5/31/13	255.2160	Acc Depr - Treat & Disp Equip Treat Pl	00090243	Adj 43	436	3,926.01		1,964.04			(1,961.97)		(1,961.97)		
JE	294369	5/31/13	255.1345	Sewer Force Main	00090553	Adj 43	437	(2,737.50)		(2,737.50)			-				
JE	294369	5/31/13	255.1380	Sewer Gravity Main	00090708	Adj 43	438	(4,505.63)		(4,505.63)			-				
JE	294369	5/31/13	255.1380	Pumping Equipment Pump Plant	00090243	Adj 43	439	(14,784.14)		(14,784.14)			-				
JE	294369	5/31/13	255.1480	Treat & Disp Equip Treat Plant	00090243	Adj 43	440	(17,667.04)		(17,667.04)			-				
JE	294369	5/31/13	255101.6710	Deprec - Sewer Force Main	00090553	Adj 43	441	(311.77)					311.77				
JE	294369	5/31/13	255101.6710	Deprec - Sewer Gravity Main	00090708	Adj 43	442	(350.44)					350.44				
JE	294369	5/31/13	255101.6745	Deprec - Pump Equip Pump Plant	00090243	Adj 43	443	(3,322.62)					3,322.62				
JE	294369	5/31/13	255101.6795	Deprec - Treat & Disp Equip Treat Pl	00090243	Adj 43	444	(3,926.01)					3,926.01				
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090243	Adj 44	445	1,939.42					(1,939.42)		(1,939.42)		
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090243	Adj 44	446	1,982.86					(1,982.86)		(1,982.86)		
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090243	Adj 44	447	454.18					(454.18)		(454.18)		
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090243	Adj 44	448	847.63					(847.63)		(847.63)		
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090243	Adj 44	449	1,014.00					(1,014.00)		(1,014.00)		
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090243	Adj 44	450	1,490.57					(1,490.57)		(1,490.57)		
JE	294369	5/31/13	255.2140	Acc Depr - Pump Equip Pump Plant	00090244	Adj 44	451	812.18					(812.18)		(812.18)		
JE	294369	5/31/13	255101.7080	Miscellaneous Expense Non-Utility		Adj 44	452	(34,770.19)					(34,770.19)				
JE	294369	5/31/13	255.1380	Pumping Equipment Pump Plant	00090243	Adj 44	453	(8,549.30)					8,549.30		8,549.30		
JE	294369	5/31/13	255.1380	Pumping Equipment Pump Plant	00090243	Adj 44	454	(6,887.59)					6,887.59		6,887.59		



Sarandis Utilities Corporation  
 June 10, 2013 Letter  
 Commission Ordered Adjustments

Type	Document #	GL Date	Acct #	Description	Asset #	Expiration	Line	Amount	Audit Finding One	Company Agreed Amounts Audit Finding Two	Audit Finding Six	Audit Finding Seven	Further Adj Needed (Difference)	Plant	Acc Dep	CIAC	Acc Amort
								(0.30)					0.30				
JE	294187	5/31/13	255101.7275	Amort - Sewer Force Main		Adj 26	37	(0.47)					0.47				
JE	294187	5/31/13	255101.7280	Amort - Sewer Gravity Main		Adj 26	38	(0.44)					0.44				
JE	294187	5/31/13	255101.7330	Amort - Treat & Disp Equip Treat Pit		Adj 26	39	(0.02)					0.02				
JE	294187	5/31/13	255101.7380	Amort - Outfall Lines		Adj 26	40	(0.02)					0.02				
Journal Entry Batch Number 15549 Dated 6/6/13																	
JE	294188	5/31/13	255.1835	Acc Depr - Organization		Adj 1	1	20.00		20.00			8.00				
JE	294188	5/31/13	255101.6445	Deprac - Organization		Adj 1	2	(20.00)		(20.00)			197,270.00				
Deprac - Organization Wastewater																	
JE	294188	5/31/13	255.2030	Acc Depr - Organization		Adj 10	3	0.12					0.12				
JE	294188	5/31/13	255101.6640	Deprac - Organization		Adj 10	4	(0.12)					(371.08)				
JE	294188	5/31/13	255.2075	Acc Depr - Struct & Improve General Pt		Adj 14	5	2,011.54					(2,011.54)				(371.08)
JE	294188	5/31/13	255.2075	Acc Depr - Struct & Improve General Pt		Adj 14	6	3,551.92					(3,551.92)				(2,011.54)
JE	294188	5/31/13	255.2075	Acc Depr - Struct & Improve General Pt		Adj 14	7	4,769.36					(4,769.36)				(3,551.92)
JE	294188	5/31/13	255.2075	Acc Depr - Struct & Improve General Pt		Adj 14	8	4,004.72					(4,004.72)				(4,769.36)
JE	294188	5/31/13	255.2075	Acc Depr - Struct & Improve General Pt		Adj 14	9	22,406.14					(22,406.14)				(4,004.72)
JE	294188	5/31/13	255.2075	Acc Depr - Struct & Improve General Pt		Adj 14	10	853.72					(853.72)				(22,406.14)
JE	294188	5/31/13	255.2075	Acc Depr - Struct & Improve General Pt		Adj 14	11	256,685.21					(256,685.21)				(853.72)
JE	294188	5/31/13	255.2075	Acc Depr - Struct & Improve General Pt		Adj 14	12	371.08					371.08				(256,685.21)
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	13	(371.08)									371.08
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	14	(2,011.54)					2,011.54				(371.08)
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	15	3,551.92					3,551.92				(2,011.54)
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	16	4,769.36					4,769.36				(3,551.92)
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	17	4,004.72					4,004.72				(4,769.36)
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	18	22,406.14					22,406.14				(4,004.72)
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	19	853.72					853.72				(22,406.14)
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	20	(256,685.21)					(256,685.21)				(853.72)
JE	294188	5/31/13	255101.6680	Deprac - Struct & Improve General Pt		Adj 14	21	371.08					371.08				(256,685.21)
JE	294188	5/31/13	255100.7045	Amort - Elec Pump Equip Source Pump		Adj 23	22	100,739.90		26,052.69			(90,597.70)				
JE	294188	5/31/13	255100.7090	Amort - Meters		Adj 23	23	3,613.63		939.33			(4,552.96)				
JE	294188	5/31/13	255100.7095	Amort - Meter Install		Adj 23	24	126,814.30		114,092.32			(12,721.98)				
JE	294188	5/31/13	255101.7330	Amort - Treat & Disp Equip Treat Pit		Adj 23	25	5,984.50					(5,984.50)				
JE	294188	5/31/13	255101.7350	Amort - Outfall Lines		Adj 23	26	(90,597.70)		(9,247.55)			109,845.28				
JE	294188	5/31/13	255.3095	Acc Amort - Electric Pump Equip Set		Adj 23	27	100,739.90					100,739.90				
JE	294188	5/31/13	255.3095	Acc Amort - Meters		Adj 23	28	3,613.63					3,613.63				
JE	294188	5/31/13	255.3095	Acc Amort - Meter Install		Adj 23	29	(8,859.36)					(8,859.36)				
JE	294188	5/31/13	255.4155	Acc Amort - Treat & Disp Equip Treat Pit		Adj 23	30	126,814.30		(135,673.65)			(8,859.36)				
JE	294188	5/31/13	255.4155	Acc Amort - Treat & Disp Equip Treat Pit		Adj 23	31	5,984.50					5,984.50				
JE	294188	5/31/13	255.4175	Acc Amort - Outfall Lines		Adj 23	32	(90,597.70)					90,597.70				
JE	294188	5/31/13	255.3075	Acc Amort - Other Tang Plant Water		Adj 23	33	5,502.95		4,366.92			(1,136.03)				
JE	294188	5/31/13	255100.7160	Amort - Other Tang Plant Water		Adj 23	34	955.65					(955.65)				
JE	294188	5/31/13	255100.7160	Amort - Other Tang Plant Water		Adj 23	35	1,455.71					(1,455.71)				
JE	294188	5/31/13	255.3075	Acc Amort - Other Tang Plant Water		Adj 23	36	(955.65)					955.65				
JE	294188	5/31/13	255.3075	Acc Amort - Other Tang Plant Water		Adj 23	37	1,455.71					(1,455.71)				
JE	294188	5/31/13	255.3975	Acc Amort - Struct & Improve General Pt		Adj 27	38	(54,696.90)		104,300.84			(49,603.94)				
JE	294188	5/31/13	255101.7245	Amort - Struct & Improve General Pt		Adj 27	39	11,704.74					(11,704.74)				
JE	294188	5/31/13	255.4070	Acc Amort - Struct & Improve General Pt		Adj 27	40	65.98					(65.98)				
JE	294188	5/31/13	255101.7245	Amort - Struct & Improve General Pt		Adj 27	41	715.34					(715.34)				
JE	294188	5/31/13	255101.7245	Amort - Struct & Improve General Pt		Adj 27	42	188,920.74					(188,920.74)				
JE	294188	5/31/13	255.4070	Acc Amort - Struct & Improve General Pt		Adj 27	43	85.98					(85.98)				
JE	294188	5/31/13	255.4070	Acc Amort - Struct & Improve General Pt		Adj 27	44	715.34					(715.34)				
JE	294188	5/31/13	255.4070	Acc Amort - Struct & Improve General Pt		Adj 27	45	(1,885.90)					1,885.90				
JE	294188	5/31/13	255.1230	Struct & Improve Pump Plant LS		Adj 35	46	374.20					(374.20)				
JE	294188	5/31/13	255.2055	Acc Depr - Struct & Improve Pump Plant		Adj 35	47	1,885.90					(1,885.90)				
JE	294188	5/31/13	255101.7555	Discontinued Utility Plant		Adj 35	48	(374.20)					374.20				
JE	294188	5/31/13	255101.5660	Deprac - Struct & Improve Pump		Adj 35	48										
Journal Entry Batch Number 151681 Dated 3/29/13																	
JE	293439	3/31/13	2011004.2914.0090	Transfer to Def RC				(226,820.00)					226,820.00				
JE	293439	3/31/13	255.2020	Rate Case Being Amort				226,820.00					(226,820.00)				
JE	293439	3/31/13	2011004.2914.0090	Transfer to Def RC				(23,511.00)					23,511.00				
JE	293439	3/31/13	406.2920	Rate Case Being Amort				23,511.00					(23,511.00)				
Journal Entry Batch Number 156774 Dated 6/7/13																	
JE	294370	5/31/13	2011004.2914.0090	Transfer to Def RC				(10,480.02)					10,480.02				
JE	294370	5/31/13	2011004.2914.0090	Transfer to Def RC				10,480.02					(10,480.02)				
TOTALS																	

(76,964.09) 23,470.34 - (213,360.13)