

STATE OF FLORIDA

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

Public Service Commission

June 19, 2014

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COMMISSION  
CLERK

CHC VII, Ltd.  
Attn: Brian Altman  
500 South Florida Ave., Ste. 700  
Lakeland, FL 33801

**Re: Docket No. 130210-WS, Application for staff-assisted rate case in Polk County, by CHC VII, Ltd.**

Dear Mr. Altman:

Based on Order No. PSC-14-0196-PAA-WS, CHC VII, Ltd. shall provide proof, 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 May 23, 2014.

Enclosed is a schedule of plant, accumulated depreciation, CIAC, and amortization of CIAC that reflects the balances as of June 30, 2013. 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. If you have any questions about the accounting adjustments, please feel free to call me at (850) 413-6467.

Sincerely,

Pete Lester  
Professional Accountant Specialist

PL  
Enclosures (2)

cc: Division of Accounting and Finance (Cicchetti, Mouring, Maurey, Bulecza-Banks)  
Division of Economics (Hudson, Bruce)  
Division of Engineering (King, Watts)  
Office of General Counsel (Tan)  
Office of Auditing and Performance Analysis (Deamer)  
Office of Commission Clerk (130210-WS)

WATER

<u>Account</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>Description</u>	<u>Debit Plant 6/30/2013</u>	<u>Credit Accum. Depr. 6/30/2013</u>
304	3.70%	Structures	\$8,000	\$7,992
307	3.70%	Wells & Springs	7,482	7,474
311	5.88%	Pumping Equipment	90,046	68,513
320	5.88%	Water Treatment Equipment	7,637	6,748
330	3.00%	Storage Tank	71,500	8,666
331	2.63%	Trans. & Dist. Mains - Pipes	175,610	119,837
334	5.88%	Meters	12,240	3,548
335	2.50%	Fire Hydrant	36,708	24,778
340	16.70%	Office Furniture and Equipment	<u>2,250</u>	<u>375</u>
		Total	<u>\$411,473</u>	<u>\$247,931</u>
			Debit	Credit
			CIAC	CIAC
			Amort.	CIAC
			<u>6/30/2013</u>	<u>6/30/2013</u>
			<u>\$0</u>	<u>\$0</u>

WASTEWATER

<u>Account</u>	Depr. Rate Per Rule <u>25-30.140</u>	<u>Description</u>	Debit3 Plant <u>6/30/2013</u>	Credit Accum. Depr. <u>6/30/2013</u>
360	3.70%	Collection Sewers - Force	\$4,669	\$1,209
361	2.50%	Collection Sewers - Gravity	347,535	234,587
363	2.86%	Services to Customers	1,050	150
364	20.00%	Flow Measuring Devices	2,095	210
370	4.00%	Receiving Wells	78,000	78,000
371	6.67%	Pumping Equipment	8,162	105
380	6.67%	Treatment/Disposal Equip.	87,006	87,445
389	6.67%	Other Plant and Misc. Equip.	1,781	62
390	16.67%	Office Equipment & Furn.	<u>2,250</u>	<u>(375)</u>
		Total	<u>\$532,548</u>	<u>\$401,393</u>

Debit CIAC Amort. <u>6/30/2013</u>	Credit CIAC <u>6/30/2013</u>
<u>\$0</u>	<u>\$0</u>