

State of Florida



**Public Service Commission**  
CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** August 5, 2015  
**TO:** Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk  
**FROM:** Dexter B. Monroe, Public Utility Analyst I, Division of Accounting & Finance  
**RE:** 140239-WS - Application for staff-assisted rate case in Polk County by Orchid Springs Development Corporation.

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*DBM*

Please add the following email and its attachment to the above-referenced docket file.

RECEIVED FPSC  
15 AUG - 5 AM 11: 50  
COMMISSION  
CLERK





## Dexter Monroe


---

**From:** Steven McDonald <S.McDonald@gaiconsultants.com>  
**Sent:** Wednesday, August 05, 2015 9:56 AM  
**To:** Dexter Monroe; Amber Norris  
**Subject:** FW: Re:  
**Attachments:** OSDC GL Detail W&S NP.PDF

Let me know if this is better.

**Steven Mc Donald**  
Senior Economist

**GAI Consultants, Inc.**  
618 E. South Street, Suite 700, Orlando, Florida 32801  
407.423.8398 ext. 3104 | C 407.450.5545 |    

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**From:** Steve Cassidy [<mailto:scassidy@cassidyhomes.com>]  
**Sent:** Wednesday, August 05, 2015 9:46 AM  
**To:** Steven McDonald  
**Subject:** Fwd: Re:

Steven,

See attached.

Steve

Sent from my iPad

Begin forwarded message:

**From:** Sheila Rounds <[srounds@cassidyhomes.com](mailto:srounds@cassidyhomes.com)>  
**Date:** August 5, 2015 8:39:01 AM CDT  
**To:** Steve Cassidy <[scassidy@cassidyhomes.com](mailto:scassidy@cassidyhomes.com)>  
**Subject:** Re:

See attached.

*Sheila D. Rounds*

The Cassidy Organization Inc.

346 E. Central Avenue

Winter Haven, FL 33880

863-324-3698 ext.242

[SRounds@cassidyhomes.com](mailto:SRounds@cassidyhomes.com)

---

**From:** Steve Cassidy  
**Sent:** Tuesday, August 4, 2015 4:29 PM  
**To:** Sheila Rounds  
**Subject:** Fwd:

Sheila,

Can you send me a good copy of the ledger that reflects the transactions for the N/P between the utility and OSDC.

Thanks,

Steve

Sent from my iPad

Begin forwarded message:






**From:** Steven McDonald <[S.McDonald@gaiconsultants.com](mailto:S.McDonald@gaiconsultants.com)>  
**Date:** August 4, 2015 2:01:29 PM CDT  
**To:** "Steve Cassidy ([scassidy@cassidyhomes.com](mailto:scassidy@cassidyhomes.com))"  
<[scassidy@cassidyhomes.com](mailto:scassidy@cassidyhomes.com)>, "Carol Rhinehart ([carol@cassidyhomes.com](mailto:carol@cassidyhomes.com))"  
<[carol@cassidyhomes.com](mailto:carol@cassidyhomes.com)>


Would it be possible to get better copies of the ledger entries for the \$507,000 loan? The PSC said the copies sent with the data request are not legible.

Could we fax from the originals?

**Steven Mc Donald**  
Senior Economist

**GAI Consultants, Inc.**  
618 E. South Street, Suite 700, Orlando, Florida 32801

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Account	Accounting Date	Transaction Desc	Debit	Credit
1-232.00	01-31-2004	January Balances		97,219.60-
	02-29-2004	February Balances RW		3,000.00-
	03-31-2004	March Balances RW		14,000.00-
	04-30-2004	April Balances RW		2,500.00-
	05-31-2004	May Balances RW		5,500.00-
	07-30-2004	Deposit		4,200.00-
	07-31-2004	Jul Balances RW		1,100.00-
	08-06-2004	Deposit		2,600.00-
	08-27-2004	Deposit		2,900.00-
	09-02-2004	Deposit		600.00-
	09-17-2004	Deposit		6,000.00-
	11-19-2004	TCO check		2,250.00-
	12-02-2004	TCO funds		2,300.00-
	12-23-2004	TCO funds		3,100.00-
	12-30-2004	TCO funds		750.00-
	01-27-2005	TCO funds		750.00-
	02-04-2005	TCO funds		8,200.00-
	02-17-2005	TCO funds		1,850.00-
	02-25-2005	TCO funds		800.00-
	03-04-2005	TCO Funds		9,000.00-
	04-28-2005	TCO funds		7,650.00-
	05-12-2005	TCO Funds		5,100.00-
	05-20-2005	TCO Funds		2,400.00-
	05-25-2005	TCO Funds		2,100.00-
	06-10-2005	TCO Funds		3,700.00-
	06-23-2005	TCO Funds		1,200.00-
	06-30-2005	TCO Funds		10,000.00-
	07-08-2005	Advance 070705		900.00-
	07-29-2005	Advance		1,800.00-
	08-12-2005	TCO funds		5,000.00-
	08-26-2005	TCO Funds		1,800.00-
	10-14-2005	TCO funds		4,000.00-
	10-28-2005	TCO funds		3,100.00-
	11-04-2005	TCO Funds		5,700.00-
	11-29-2005	TCO Funds		13,000.00-
		TCO Funds		15,500.00-
	02-24-2006	OSDC-General		4,000.00-
	03-03-2006	OSDC-General		10,000.00-
		TCO funds		9,000.00-
	03-17-2006	TCO funds		8,000.00-
	03-24-2006	TCO funds		10,000.00-
		OSDC General funds		2,000.00-
	03-30-2006	Correct 11/05 CM TCO funds	15,500.00	
		TCO funds		10,000.00-
	04-04-2006	TCO Funds		1,000.00-
	04-14-2006	TCO Funds		3,600.00-
	05-18-2006	Corr deposit from Cassidy Prop	20,000.00	
		Deposit		20,000.00-
	05-25-2006	OSDC-Gen Loan		600.00-
	05-31-2006	Deposit		2,500.00-
		(REV) Deposit		2,500.00
	12-01-2006	funds from Gen acct		1,300.00-
	04-20-2007	funds from General acct		1,500.00-
	06-22-2007	funds to W&S		1,000.00-
	06-28-2007	Orchid Springs Dev. Corp.	500.00	
	06-29-2007	Deposit		500.00-
	09-21-2007	funds from general account		1,000.00-
	11-02-2007	loan from General		150.00-
	11-16-2007	Deposit		1,500.00-
	11-21-2007	Orchid Springs Dev. Corp.	1,500.00	
	11-29-2007	Orchid Springs Dev. Corp.	3,400.00	
	12-31-2007	Correct dep from Gen to W&S		7,800.00-
		Correct dep from W&S to Gen	500.00	
	01-31-2008	Deposit		2,000.00-
	02-08-2008	Deposit		600.00-
	03-05-2008	Deposit		1,000.00-
	03-28-2008	funds from General		2,000.00-
	04-04-2008	Deposit - funds from General		400.00-
	04-25-2008	funds from Gen to W&S		2,200.00-
	06-06-2008	Deposit - General		1,000.00-
	06-27-2008	Deposit - General		6,000.00-

Account	Accounting Date	Transaction Desc	Debit	Credit
1-232.00	08-06-2008	Deposit - General		23,000.00-
	09-18-2009	MOVE FUNDS W & S TO GENERAL		119,463.53-
	10-16-2009	Orchid Springs Dev. Corp. (Rev)Orchid Springs Dev. Corp.	10,000.00 10,000.00-	
	10-17-2009	Deposit 101709		10,000.00-
	03-19-2010	Deposit 031910		6,500.00-
	03-26-2010	Deposit 032610		3,000.00-
	04-09-2010	Deposit 040910		5,200.00-
	07-09-2010	Loan 070810		2,400.00-
	11-04-2010	Recs 11/4 loan dep from Genrl		4,000.00-
	11-15-2010	Loan from OSDC General A/C		3,300.00-
	11-24-2010	Loan from Gen to W&S-40% taxes		821.25-
		Loan from OSDC Gen A/C		700.00-
	01-06-2011	Loan from General A/C		1,000.00-
	02-01-2012	Trans N/P-CP Gen to W&S	15,191.25	
	12-21-2012	Rec Mgmt Fees due TCO from W&S		8,800.00-
	03-26-2013	Loan from General		950.00-
	09-06-2013	Transfer loan from General A/C		1,000.00-
	10-15-2013	Transfer from Gen A/C - loan		1,000.00-
	11-01-2013	Trans fr General A/C - loan		2,000.00-
Report Totals:			56,591.25*	552,854.38-*

Account	Accounting Date	Transaction Desc	Debit	Credit
1-232.00	02-21-2014	Trans from General A/C - loan		2,975.00-
	08-08-2014	Transfer to W&S Account	1,000.00	
		(REV) Transfer to W&S Account	1,000.00-	
	09-04-2014	Correct transfer from Gen A/C	1,000.00	
		Correct transfer from Gen A/C	1,200.00	
		Transfer from Gen A/C		1,000.00-
		Transfer from Gen A/C		1,200.00-
	09-30-2014	Corect Offsetting Entries	2,200.00	
		Correct offsetting entries		2,200.00-
		Correct Offsetting Accounts	2,200.00	
		COrrrect Aug offsetting entries		2,200.00-
		Correct offset entries		4,400.00-
		Dep in wrong account		831.92-
	10-03-2014	Transfer deposit to Gen A/C	831.92	
	10-16-2014	Transfer from Genl Account		800.00-
	12-12-2014	Transfer from Fen'l A/C		1,000.00-
Report Totals:			7,431.92*	16,606.92-*