



August 17, 2016

E-FILING

Carlotta S. Stauffer, Director
Division of Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 150102-SU; Application for an increase in wastewater rates in Charlotte County by
Utilities, Inc. of Sandalhaven
Our File No. 30057.221

Dear Ms. Stauffer:

Pursuant to Commission Order No. PSC-16-0013-PAA-SU, enclosed are the bookkeeping entries verifying the Commission Ordered Adjustments.

Please feel free to contact me if you or Staff have any questions or concerns.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Martin S. Friedman".

MARTIN S. FRIEDMAN
For the Firm

MSF/

cc: John Hoy (via email)
Patrick C. Flynn (via e-mail)
Suzanne Brownless, Esquire (via e-mail)
Erik Sayler, Esquire (via email)

Batch Ty/Number	G	243600	Post Out of Balance	N	Multi-Currency Conversion	Y									
Batch Date		8/5/2016	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N									
Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
JE	309226	00256	7/31/2016		00256	256.1345 SEWER FORCE MAIN	USD		2,395.00-				00090555	COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	1.0
JE	309226	00256	7/31/2016		00256	256.2105 ACC DEPR-SEWER FORCE MAIN	USD	598.00					00090555	COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	2.0
JE	309226	00256	7/31/2016		00256	256100.7660 MISCELLANEOUS EXP NON-UTILITY	USD	1,797.00						COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	3.0
JE	309226	00256	7/31/2016		00256	256.1380 PUMPING EQUIPMENT PUMP PLT	USD		4,744.00-				00090245	COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	4.0
JE	309226	00256	7/31/2016		00256	256.2140 ACC DEPR-PUMP EQP PUMP PLT	USD	1,715.00					00090245	COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	5.0
JE	309226	00256	7/31/2016		00256	256100.7660 MISCELLANEOUS EXP NON-UTILITY	USD	3,029.00						COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	6.0
JE	309226	00256	7/31/2016		00256	256.1395 TREAT/DISP EQUIP LAGOON	USD		7,815.00-				00101993	COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	7.0
JE	309226	00256	7/31/2016		00256	256.2155 ACC DEPR-TREAT/DISP EQP LAGOON	USD	2,172.00					00101993	COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	8.0
JE	309226	00256	7/31/2016		00256	256100.7660 MISCELLANEOUS EXP NON-UTILITY	USD	5,643.00						COA-SANDALHAVEN Audit Adjustments PSC-16-0013-	9.0
JE	309226	00256	7/31/2016		00256	256.1425 OTHER PLT TANGIBLE	USD	2,227,820.00					01009789	COA-SANDALHAVEN Reclass Payments to EWD PSC-16	10.0
JE	309226	00256	7/31/2016		00256	256.2185 ACC DEPR-OTHER PLT TANGIBLE	USD		536,304.00-				01009789	COA-SANDALHAVEN Reclass Payments to EWD PSC-16	11.0
JE	309226	00256	7/31/2016		00256	256.1400 TREAT/DISP EQUIP TRT PLT	USD		2,227,820.00-				00101994	COA-SANDALHAVEN A/D Reclass from T&D to Intang	12.0
JE	309226	00256	7/31/2016		00256	256.2160 ACC DEPR-TREAT/DISP EQP TRT PL	USD	536,304.00					00101994	COA-SANDALHAVEN A/D Reclass from T&D to Intang	13.0
Ledger Type Totals							AA	2,779,078.00	2,779,078.00-						

Batch Ty/Number	G	243601	Post Out of Balance	N	Multi-Currency Conversion	Y									
Batch Date		8/5/2016	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N									
Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
JE	309227	00256	7/31/2016		00256	256.3715 CIAC-SWR RES CAP FEE	USD		1,608,661.78-				02007001	COA-SANDALHAVEN To Reclass Plant Capacity Fees	1.0
JE	309227	00256	7/31/2016		00256	256.3705 CIAC-SEWER-TAP	USD	1,583,574.54					00101980	COA-SANDALHAVEN To Reclass Plant Capacity Fees	2.0
JE	309227	00256	7/31/2016		00256	256.3705 CIAC-SEWER-TAP	USD	7,500.00					00161344	COA-SANDALHAVEN To Reclass Plant Capacity Fees	3.0
JE	309227	00256	7/31/2016		00256	256.3705 CIAC-SEWER-TAP	USD	1,250.00					00161345	COA-SANDALHAVEN To Reclass Plant Capacity Fees	4.0
JE	309227	00256	7/31/2016		00256	256.3705 CIAC-SEWER-TAP	USD	16,337.24					02006713	COA-SANDALHAVEN To Reclass Plant Capacity Fees	5.0
JE	309227	00256	7/31/2016		00256	256.4265 ACC AMORT SEWER-TAP	USD		438,592.69-				00101980	COA-SANDALHAVEN To Reclass Plant Capacity Fees	6.0
JE	309227	00256	7/31/2016		00256	256.4265 ACC AMORT SEWER-TAP	USD		1,937.89-				00161344	COA-SANDALHAVEN To Reclass Plant Capacity Fees	7.0
JE	309227	00256	7/31/2016		00256	256.4265 ACC AMORT SEWER-TAP	USD		305.28-				00161345	COA-SANDALHAVEN To Reclass Plant Capacity Fees	8.0
JE	309227	00256	7/31/2016		00256	256.4265 ACC AMORT SEWER-TAP	USD		612.10-				02006713	COA-SANDALHAVEN To Reclass Plant Capacity Fees	9.0
JE	309227	00256	7/31/2016		00256	256.4275 ACC AMORT SWR RES CAP FEE-NC	USD	441,447.96					02007001	COA-SANDALHAVEN To Reclass Plant Capacity Fees	10.0
JE	309227	00256	7/31/2016		00256	256.3505 CIAC-STRUCT/IMPRV TREAT PLT	USD	272,150.01					00101973	COA-SANDALHAVEN Adjust CIAC as a result of the	11.0
JE	309227	00256	7/31/2016		00256	256.3505 CIAC-STRUCT/IMPRV TREAT PLT	USD	356,583.94					00101974	COA-SANDALHAVEN Adjust CIAC as a result of the	12.0
JE	309227	00256	7/31/2016		00256	256.4055 ACC AMORTSTRUCT/IMPRV TREAT PL	USD		486,583.29-				00101973	COA-SANDALHAVEN Adjust CIAC as a result of the	13.0
JE	309227	00256	7/31/2016		00256	256.4055 ACC AMORTSTRUCT/IMPRV TREAT PL	USD		142,150.66-				00101974	COA-SANDALHAVEN Adjust CIAC as a result of the	14.0
JE	309227	00256	7/31/2016		00256	256.3600 CIAC-TREAT/DISP EQUIP LAGOON	USD	184.53					00101975	COA-SANDALHAVEN Adjust CIAC as a result of the	15.0
JE	309227	00256	7/31/2016		00256	256.4150 ACC AMORT TREAT/DISP EQUIP LAG	USD		184.53-				00101975	COA-SANDALHAVEN Adjust CIAC as a result of the	16.0
JE	309227	00256	7/31/2016		00256	256.3605 CIAC-TREAT/DISP EQUIP TRT PLT	USD	62,926.58					00101976	COA-SANDALHAVEN Adjust CIAC as a result of the	17.0
JE	309227	00256	7/31/2016		00256	256.4155 ACC AMORT TREAT/DISP EQUIP TRT	USD		62,926.58-				00101976	COA-SANDALHAVEN Adjust CIAC as a result of the	18.0
JE	309227	00256	7/31/2016		00256	256.3715	USD	359,979.00					02007001	COA-SANDALHAVEN	

Batch Ty/Number G 243601 Post Out of Balance N Multi-Currency Conversion Y
 Batch Date 8/5/2016 InterCo Settlement Mthd 2 Multi-Currency InterCo JE N

Document Ty	Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
						CIAC-SWR RES CAP FEE								Adjust CIAC as a result of the	19.0
JE	309227	00256	7/31/2016		00256	256.4275	USD		359,979.00-				02007001	COA-SANDALHAVEN	
						ACC AMORT SWR RES CAP FEE-NC								Adjust CIAC as a result of the	20.0
						Ledger Type Totals	AA	3,101,933.80	3,101,933.80-						

Batch Ty/Number	G	243602	Post Out of Balance	N	Multi-Currency Conversion	Y									
Batch Date		8/5/2016	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N									
Document Ty	Document Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
JE	309228	00256	7/31/2016		00256	256.1300 STRUCT/IMPRV TREAT PLT	USD		33,224.37-				00097876	COA-SANDALHAVEN Adjust AD as a result of the r	1.0
JE	309228	00256	7/31/2016		00256	256.1300 STRUCT/IMPRV TREAT PLT	USD		590,751.61-				01006300	COA-SANDALHAVEN Adjust AD as a result of the r	2.0
JE	309228	00256	7/31/2016		00256	256.2060 ACC DEPR-STRUCT/IMPRV TREAT PL	USD	33,224.37					00097876	COA-SANDALHAVEN Adjust AD as a result of the r	3.0
JE	309228	00256	7/31/2016		00256	256.2060 ACC DEPR-STRUCT/IMPRV TREAT PL	USD	590,751.61					01006300	COA-SANDALHAVEN Adjust AD as a result of the r	4.0
JE	309228	00256	7/31/2016		00256	256.1330 POWER GEN EQUIP TREAT PLT	USD			169.60-			00040629	COA-SANDALHAVEN Adjust AD as a result of the r	5.0
JE	309228	00256	7/31/2016		00256	256.2090 ACC DEPR-PWR GEN EQP TRT PLT	USD	169.60					00040629	COA-SANDALHAVEN Adjust AD as a result of the r	6.0
JE	309228	00256	7/31/2016		00256	256.1540 REUSE TRANMISSION & DIST SYS	USD			3,175.49-			00091020	COA-SANDALHAVEN Adjust AD as a result of the r	7.0
JE	309228	00256	7/31/2016		00256	256.1540 REUSE TRANMISSION & DIST SYS	USD			206.50-			00101992	COA-SANDALHAVEN Adjust AD as a result of the r	8.0
JE	309228	00256	7/31/2016		00256	256.2285 ACC DEPR-REUSE TRANS/DIST SYS	USD	3,175.49					00101992	COA-SANDALHAVEN Adjust AD as a result of the r	9.0
JE	309228	00256	7/31/2016		00256	256.2285 ACC DEPR-REUSE TRANS/DIST SYS	USD	206.50					00101992	COA-SANDALHAVEN Adjust AD as a result of the r	10.0
JE	309228	00256	7/31/2016		00256	256.1400 TREAT/DISP EQUIP TRT PLT	USD			430,473.00-			00101994	COA-SANDALHAVEN Adjust AD as a result of the r	11.0
JE	309228	00256	7/31/2016		00256	256.2160 ACC DEPR-TREAT/DISP EQP TRT PL	USD	430,473.00					00101994	COA-SANDALHAVEN Adjust AD as a result of the r	12.0
JE	309228	00256	7/31/2016		00256	256.1410 PLANT SEWERS TRTMT PLT	USD			24,314.79-			00096817	COA-SANDALHAVEN Adjust AD as a result of the r	13.0
JE	309228	00256	7/31/2016		00256	256.1410 PLANT SEWERS TRTMT PLT	USD			1,250.00-			01001470	COA-SANDALHAVEN Adjust AD as a result of the r	14.0
JE	309228	00256	7/31/2016		00256	256.1410 PLANT SEWERS TRTMT PLT	USD			675.00-			01001472	COA-SANDALHAVEN Adjust AD as a result of the r	15.0
JE	309228	00256	7/31/2016		00256	256.1410 PLANT SEWERS TRTMT PLT	USD			263.33-			01001474	COA-SANDALHAVEN Adjust AD as a result of the r	16.0
JE	309228	00256	7/31/2016		00256	256.1410 PLANT SEWERS TRTMT PLT	USD			1,839.11-			02003191	COA-SANDALHAVEN Adjust AD as a result of the r	17.0
JE	309228	00256	7/31/2016		00256	256.2170 ACC DEPR-PLANT SEWERS TRT PLT	USD	24,314.79					00096817	COA-SANDALHAVEN Adjust AD as a result of the r	18.0
JE	309228	00256	7/31/2016		00256	256.2170	USD	1,250.00					01001470	COA-SANDALHAVEN	

Batch Ty/Number G 243602 Post Out of Balance N
Batch Date 8/5/2016 InterCo Settlement Mthd 2 Multi-Currency Conversion Y
Multi-Currency InterCo JE N

... Document Ty Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark		
ACC DEPR-PLANT SEWERS TRT PLT													Adjust AD as a result of the r	19.0	
JE 309228	00256	7/31/2016		00256	256.2170	USD	675.00					01001472	COA-SANDALHAVEN		
ACC DEPR-PLANT SEWERS TRT PLT													Adjust AD as a result of the r	20.0	
JE 309228	00256	7/31/2016		00256	256.2170	USD	263.33					01001474	COA-SANDALHAVEN		
ACC DEPR-PLANT SEWERS TRT PLT													Adjust AD as a result of the r	21.0	
JE 309228	00256	7/31/2016		00256	256.2170	USD	1,839.11					02003191	COA-SANDALHAVEN		
ACC DEPR-PLANT SEWERS TRT PLT													Adjust AD as a result of the r	22.0	
JE 309228	00256	7/31/2016		00256	256.1405	USD		1,109.60				01001645	COA-SANDALHAVEN		
TREAT/DISP EQUIP RCL WTP													Adjust AD as a result of the r	23.0	
JE 309228	00256	7/31/2016		00256	256.2165	USD	1,109.60					01001645	COA-SANDALHAVEN		
ACC DEPR-TREAT/DISP EQP RWTP													Adjust AD as a result of the r	24.0	
Ledger Type Totals						AA	1,087,452.40	1,087,452.40							

Batch Ty/Number	G	243603	Post Out of Balance	N	Multi-Currency Conversion	Y							
Batch Date		8/5/2016	InterCo Settlement Mhd	2	Multi-Currency InterCo JE	N							
... Document	G/L	R	Co	Account Number	Cur	Debit	Credit	Units	Sub-	T	Asset	Explanation
Ty	Number	Co	Date	V	Description	Cod				ledger	y	Number	Remark
JE	309229	00256	7/31/2016		256.1270	USD	10,000.00						COA-SANDALHAVEN
					LAND & LAND RIGHTS TRTMNT PLT								Audit Adjustments PSC-16-0013-
													1.0
JE	309229	00256	7/31/2016		256100.7660	USD		10,000.00-					COA-SANDALHAVEN
					MISCELLANEOUS EXP NON-UTILITY								Audit Adjustments PSC-16-0013-
													2.0
					Ledger Type Totals	AA	10,000.00	10,000.00-					

Batch Ty/Number	G	243611	Post Out of Balance	N	Multi-Currency Conversion	Y								
Batch Date		8/5/2016	InterCo Settlement Mhd	2	Multi-Currency InterCo JE	N								
... Document Ty Number	Co	G/L Date	R V	Co	Account Number Description	Cur Cod	Debit	Credit	Units	Sub-ledger	T y	Asset Number	Explanation Remark	
JE 309234	00256	7/31/2016		00256	256.3155	USD	74,361.82					01009791	COA-SANDALHAVEN	
					AMORT - OTHER WTR & SWR								Adjust AA on Docket Life fr 60	1.0
JE 309234	00256	7/31/2016		00256	256.3140	USD	32,712.31					01009790	COA-SANDALHAVEN	
					AMORT - OTHER								Adjust AA on Docket Life fr 60	2.0
JE 309234	00256	7/31/2016		00256	256100.6355	USD		74,361.82-				01009791	COA-SANDALHAVEN	
					DEFERRED MAINT EXPENSE								Adjust AA on Docket Life fr 60	3.0
JE 309234	00256	7/31/2016		00256	256100.6355	USD		32,712.31-				01009790	COA-SANDALHAVEN	
					DEFERRED MAINT EXPENSE								Adjust AA on Docket Life fr 60	4.0
Ledger Type Totals						AA		107,074.13					107,074.13-	