

**FLORIDA UTILITY SERVICES 1, LLC
5911 TROUBLE CREEK ROAD
NEW PORT RICHEY, FL 34652
863-904-5574**

April 8, 2025

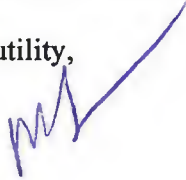
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

RE: Docket No. 20240105-SU – Application for staff-assisted rate case in Polk County by West Lakeland Wastewater, LLC.

Commission Clerk

West Lakeland Wastewater, LLC, (WLW) hereby submits its response to the Staff's Fifth Data Request for the above docket file in Polk County Florida.

On behalf of the utility,



Mike Smallridge

(w/attachments)

1.) **Plant in Service:** Please refer to West Lakeland's response to staff's audit report, specifically the Plant in Service & Accumulated Depreciation Attachment for the following questions:

- a. Please clarify why there is no retirement associated with the \$5,900 plant addition to Account 371 - Pumping Equipment and the \$5,591 plant addition to Account 380 - Treatment & Disposal Equipment in 2019. If there are any associated retirements, what are the appropriate amounts?

WLW agrees that there should have been retirements associated with the two PIS additions identified by staff. Attached are the two invoices to support the PIS additions which were to replace existing assets. The proper retirement amount would be 75% of the new installation cost, per PSC practice when the actual retirement amount cannot be determined, as displayed below.

*Acct No. 101.371 – Pumping Equipment for (\$4,423)
Acct No. 108.371 – Pumping Equipment AD for \$4,423*

*Acct No. 101.380 – T&D Equipment for (\$4,193)
Acct No. 108.380 – T&D Equipment AD for \$4,193*

- b. Please explain the plant adjustments to Account 400 - Common Plant (Vehicles) of \$10,714 in 2020, \$3,110 in 2021, \$4,053 in 2022, and (\$535) in 2024.

See below

- c. Please explain the accumulated depreciation adjustments to Account 398 - Common Plant (Vehicles) of (\$2,720) in 2020, \$52 in 2022, and \$1,861 in 2024.

The adjustments for Common Plant (Vehicles) in our PIS & AD schedules are to record the allocation of common plant assets (vehicles & equipment) that are purchased and used for all of the FUS1 utility systems. The items are posted to FUS1 (parents) GL and allocated to each subsidiary system based on customers.

The common allocation schedules for the years requested above are attached. Each year the balance in this account is updated based on the common allocation schedule. If a new vehicle is added there will be an increase in Acct. 101.400 as evidenced in 2021 & 2022. 2020 was the initial beginning balance when this method was approved by the Commission in Docket No. 20200169-WS. There was no change in 2023. Year 2024 declined due to the net effect of removing and replacing a truck.

The common allocated AD balances and adjustments are fallout(calculated) amounts based on the respective PIS balance for each corresponding year.

PAID 5-10-19

101

Consta Flow, Inc.
5574 Commercial Blvd.
Winter Haven, FL
33880

Quote

Date	Quote #
1/16/2019	2027

Name / Address
West Lakeland Wastewater 5911 Trouble Creek Rd New Port Richey, FL 34652

Description	Qty	Cost	Total
<p>Scope of job: Replace existing #2 pump with 3HP ShinMaywa, 4" discharge, 230v and stand (5 year mfr warranty or 10,000 hours).</p> <p>QUOTE VALID FOR 30 DAYS</p> <p>NOTE: ALL PAST DUE INVOICES MUST BE CURRENT PRIOR TO ORDERING PUMP.</p>	1	5,900.00	5,900.00
Total			\$5,900.00

\$ 5900
x 75%

\$ 4425

Phone #	Fax #
(863) 965-2599	(863) 965-1733

Signature _____

PAID 5-10-19

101

Consta Flow, Inc.
5574 Commercial Blvd.
Winter Haven, FL
33880

Quote

Date	Quote #
1/18/2019	2039

Name / Address
West Lakeland Wastewater 5911 Trouble Creek Rd New Port Richey, FL 34652

Description	Qty	Cost	Total
Scope of job: Remove existing electrical panel and install new DEP rated electrical panel.			
Option 1: Install using stainless steel panel	1	7,519.03	7,519.03
OR			
Option 2: Install using fiberglass panel	1	5,591.05	5,591.05
NOTE: ALL PAST DUE INVOICES MUST BE CURRENT PRIOR TO ORDERING PANEL.			
NOTE: ALLOW 2 WEEKS FOR DELIVERY OF PANEL			
		Total	\$13,110.08

~~\$5,591.05~~
~~x 75%~~

\$4,193

Phone #	Fax #
(863) 965-2599	(863) 965-1733

Signature _____

West Lakeland Wastewater, LLC
Wastewater Utility Plant In Service

Acc#	Account Description	2019		2020			2021			
		Ending	Add	Ret	Adj	Ending	Add	Ret	Adj	Ending
354.00	Structures & Improvements	2,608	-	-	-	2,608	-	-	-	2,608
360.00	Collection Sewers - Forced	14,344	7,008	(5,256)	-	16,096	-	-	-	16,096
361.00	Collection Sewers - Gravity	97,341	-	-	-	97,341	-	-	-	97,341
363.00	Services	16,503	-	-	-	16,503	-	-	-	16,503
364.00	Flow Measuring Devices	2,161	-	-	-	2,161	2,410	(1,808)	-	2,764
365.00	Flow Measuring Install	952	-	-	-	952	-	-	-	952
370.00	Receiving Wells	35,946	-	-	-	35,946	-	-	-	35,946
371.00	Pumping Equipment	20,621	-	-	-	20,621	4,663	(3,497)	-	21,787
380.00	Treatment & Disposal Equipment	87,180	-	-	-	87,180	-	-	-	87,180
382.00	Outfall Sewer Lines	5,990	-	-	-	5,990	-	-	-	5,990
390.00	Office Furniture & Equipment	631	-	-	-	631	-	-	-	631
391.00	Transportation Equipment	830	-	-	(830)	0	-	-	-	0
393.00	Tools, Shop & Garage	-	-	-	-	-	-	-	-	-
400.00	Common Plant (Vehicles)	-	-	-	-	-	-	-	-	-
	Total	285,108	7,008	(5,256)	9,884	296,743	7,073	(5,305)	3,110	301,622

Wastewater Accumulated Depreciation

Acc#	Account Description	Srv Life Years	2019		2020			2021			
			Ending	DepExp	Ret	Adj	Ending	DepExp	Ret	Adj	Ending
354.00	Structures & Improvements	27	(1,972)	(97)	-	-	(2,069)	(97)	-	-	(2,165)
360.00	Collection Sewers - Forced	27	(10,322)	(564)	5,256	-	(5,630)	(596)	-	-	(6,227)
361.00	Collection Sewers - Gravity	40	(97,341)	-	-	-	(97,341)	-	-	-	(97,341)
363.00	Services	35	(16,503)	-	-	-	(16,503)	-	-	-	(16,503)
364.00	Flow Measuring Devices	5	(2,161)	-	-	-	(2,161)	(91)	1,808	-	(445)
365.00	Flow Measuring Install	35	(952)	-	-	-	(952)	-	-	-	(952)
370.00	Receiving Wells	25	(39,252)	-	-	-	(39,252)	-	-	-	(39,252)
371.00	Pumping Equipment	15	(2,582)	(764)	-	-	(3,346)	(785)	3,497	-	(634)
380.00	Treatment & Disposal Equipment	15	(84,651)	(2,529)	-	-	(87,180)	-	-	-	(87,180)
382.00	Outfall Sewer Lines	30	(4,247)	(222)	-	-	(4,469)	(222)	-	-	(4,691)
390.00	Office Furniture & Equipment	15	(403)	(23)	-	-	(426)	(23)	-	-	(450)
391.00	Transportation Equipment	6	(941)	-	-	941	-	(0)	-	-	-
393.00	Tools, Shop & Garage	15	-	-	-	-	-	-	-	-	-
398.00	Common Plant (Vehicles)	10	-	(1,552)	-	-	(4,272)	(2,045)	-	-	(6,317)
	Total		(261,328)	(5,750)	5,256	(1,779)	(263,602)	(3,860)	5,305	-	(262,157)

Dep Expense was reduced to prevent over AccDep balance.

FLORIDA UTILITY SERVICES 1, LLC - VEHICAL ALLOCATION CALCULATION

Type	Vehicle	Purchase Date	Approved	Order	Cost	2020	
						Dep	A/D
Truck	2017 Honda Ridgeline	02/24/17			\$26,480.77	(\$4,413.46)	(\$15,447.12)
Truck	1995 Chevy C3500	07/21/17			\$2,140.00	(\$356.67)	(\$1,248.33)
Tractor	2017 John Deere - Tractor	11/17/17			\$20,847.80	(\$3,474.63)	(\$12,161.22)
Truck	1998 Mazda B Series	08/01/18			\$1,000.00	(\$166.67)	(\$416.67)
Truck	2018 Ford F250	12/06/18	WLU	PSC-2019-0503-PAA-SU	\$37,435.62	(\$6,239.27)	(\$15,598.18)
Van	2020 Ford Transit Connect	09/29/20	HHU	PSC-2020-0119-PAA-WS	\$31,142.47	(\$2,595.21)	(\$2,595.21)
					\$119,046.66	(\$17,245.90)	(\$47,466.71)
Trailer	2013 Haul - Black Trailer	09/17/19	HHU/SSU	PSC-2020-0119-PAA-WS	\$4,200.00	(\$700.00)	\$3,150.00
					\$123,246.66	(\$17,945.90)	(\$44,316.71)

SYS	2019-20		2021		Cost	2020	
	Dep	A/D	Dep	A/D		Dep	A/D
CRU	619	18.00%			\$21,428.40	(\$3,104.26)	(\$8,544.01)
HGU	457	13.00%			\$15,476.07	(\$2,241.97)	(\$6,170.67)
LYU	406	12.00%			\$14,285.60	(\$2,069.51)	(\$5,696.01)
HHU	353	10.00%			\$14,004.67	(\$2,074.59)	(\$3,171.67)
					Includes trailer for HHU & SSU only		
					\$10,774.20	(\$1,532.13)	(\$4,272.90)
SSU	262	8.00%			\$11,623.73	(\$1,729.67)	(\$2,222.34)
					Includes trailer for HHU & SSU only		
SUN	257	8.00%			\$9,523.73	(\$1,379.67)	(\$3,797.34)
CCU	164	5.00%			\$5,952.33	(\$862.30)	(\$2,373.34)
PCU	142	4.00%			\$4,761.87	(\$689.84)	(\$1,898.67)
EMU	106	3.00%			\$3,571.40	(\$517.38)	(\$1,424.00)
MGU	96	3.00%			\$3,571.40	(\$517.38)	(\$1,424.00)
OLU	74	2.00%			\$2,380.93	(\$344.92)	(\$949.33)
ALT	55	2.00%			\$2,380.93	(\$344.92)	(\$949.33)
CMU	55	2.00%			\$2,380.93	(\$344.92)	(\$949.33)
SVU	24	1.00%			\$1,190.47	(\$172.46)	(\$474.67)
ALL	3386	100%			\$123,246.66	(\$17,945.90)	(\$44,316.71)

FLORIDA UTILITY SERVICES 1, LLC - VEHICAL ALLOCATION CALCULATION

Type	Vehicle	Purchase Date	Approved	Order	Cost	2021	
						Dep	A/D
Truck	2017 Honda Ridgeline	02/24/17			\$26,480.77	\$4,413.46	(\$19,860.58)
Truck	1995 Chevy C3500	07/21/17			\$2,140.00	\$356.67	(\$1,605.00)
Tractor	2017 John Deere - Tractor	11/17/17			\$20,847.80	\$3,474.63	(\$15,635.85)
Truck	1998 Mazda B Series	08/01/18			\$1,000.00	\$166.67	(\$583.33)
Truck	2018 Ford F250	12/06/18	WLU	PSC-2019-0503-PAA-SU	\$37,435.62	\$6,239.27	(\$21,837.45)
Van	2020 Ford Transit Connect	09/29/20	HHU	PSC-2020-0119-PAA-WS	\$31,142.47	\$5,190.41	(\$7,785.62)
Truck	2021 Ford F-150	08/28/21			\$34,558.00	\$2,879.83	(\$2,879.83)
					\$153,604.66	\$19,841.11	(\$70,187.66)
Trailer	2013 Haul - Black Trailer	09/17/19	HHU/SSU	PSC-2020-0119-PAA-WS	\$4,200.00	\$700.00	(\$1,750.00)
					\$157,804.66	\$20,541.11	(\$71,937.66)

SYS	2019-20		2021			Cost	2021	
							Dep	A/D
CRU	619	18.00%	614	18.00%		\$27,648.84	\$3,571.40	(\$12,633.78)
HGU	457	13.00%	456	13.00%		\$19,968.61	\$2,579.34	(\$9,124.40)
LYU	406	12.00%	408	11.00%		\$16,896.51	\$2,182.52	(\$7,720.64)
HHU	353	10.00%	353	9.00%	Includes trailer for HHU & SSU only	\$15,924.42	\$2,135.70	(\$7,191.89)
WLU	316	9.00%	317	9.00%		\$13,824.42	\$1,785.70	(\$6,416.89)
SSU	262	8.00%	262	7.00%	Includes trailer for HHU & SSU only	\$12,852.33	\$1,738.88	(\$5,788.14)
SUN	257	8.00%	257	7.00%		\$10,752.33	\$1,388.88	(\$4,913.14)
CCU	164	5.00%	166	5.00%		\$7,680.23	\$992.06	(\$3,509.38)
PCU	142	4.00%	143	4.00%		\$6,144.19	\$793.64	(\$2,807.51)
EMU	106	3.00%	113	3.00%		\$4,608.14	\$595.23	(\$2,105.63)
MGU	96	3.00%	98	3.00%		\$4,608.14	\$595.23	(\$2,105.63)
OLU	74	2.00%	72	2.00%		\$3,072.09	\$396.82	(\$1,403.75)
ALT	55	2.00%	56	2.00%		\$3,072.09	\$396.82	(\$1,403.75)
CMU	55	2.00%	55	2.00%		\$3,072.09	\$396.82	(\$1,403.75)
SVU	24	1.00%	118	3.00%		\$4,608.14	\$595.23	(\$2,105.63)
LEU			77	2.00%		\$3,072.09	\$396.82	(\$1,403.75)
ALL	3386	100%	3565	100%		\$157,804.66	\$20,541.11	(\$71,937.66)

*West Lakeland Wastewater, LLC
Wastewater Utility Plant In Service*

Acc#	Account Description	2021		2022			2023			
		Ending	Add	Ret	Adj	Ending	Add	Ret	Adj	Ending
354.00	Structures & Improvements	2,608	-	-	-	2,608	-	-	-	2,608
360.00	Collection Sewers - Forced	16,096	-	-	-	16,096	-	-	-	16,096
361.00	Collection Sewers - Gravity	97,341	-	-	-	97,341	-	-	-	97,341
363.00	Services	16,503	-	-	-	16,503	-	-	-	16,503
364.00	Flow Measuring Devices	2,764	-	-	-	2,764	-	-	-	2,764
365.00	Flow Measuring Install	952	-	-	-	952	-	-	-	952
370.00	Receiving Wells	35,946	-	-	-	35,946	-	-	-	35,946
371.00	Pumping Equipment	21,787	2,063	(1,547)	-	22,302	9,528	(7,146)	-	24,684
380.00	Treatment & Disposal Equipment	87,180	-	-	-	87,180	-	-	-	87,180
382.00	Outfall Sewer Lines	5,990	-	-	-	5,990	-	-	-	5,990
390.00	Office Furniture & Equipment	631	-	-	-	631	-	-	-	631
391.00	Transportation Equipment	0	-	-	-	0	-	-	-	0
393.00	Tools, Shop & Garage	-	775	-	-	775	-	-	-	775
400.00	Common Plant (Vehicles)	13,824	-	-	4,053	17,877	-	-	-	17,877
	Total	301,622	2,838	(1,547)	4,053	306,966	9,528	(7,146)	-	309,348

Wastewater Accumulated Depreciation

Acc#	Account Description	Srv Life Years	2021		2022			2023			
			Ending	DepExp	Ret	Adj	Ending	DepExp	Ret	Adj	Ending
354.00	Structures & Improvements	27	(2,165)	(97)	-	-	(2,262)	(97)	-	-	(2,359)
360.00	Collection Sewers - Forced	27	(6,227)	(596)	-	-	(6,823)	(596)	-	-	(7,419)
361.00	Collection Sewers - Gravity	40	(97,341)	-	-	-	(97,341)	-	-	-	(97,341)
363.00	Services	35	(16,503)	-	-	-	(16,503)	-	-	-	(16,503)
364.00	Flow Measuring Devices	5	(445)	(102)	-	-	(547)	(102)	-	-	(650)
365.00	Flow Measuring Install	35	(952)	-	-	-	(952)	-	-	-	(952)
370.00	Receiving Wells	25	(39,252)	-	-	-	(39,252)	-	-	-	(39,252)
371.00	Pumping Equipment	15	(634)	(816)	1,547	-	97	(870)	7,146	-	6,373
380.00	Treatment & Disposal Equipment	15	(87,180)	-	-	-	(87,180)	-	-	-	(87,180)
382.00	Outfall Sewer Lines	30	(4,691)	(222)	-	-	(4,912)	(222)	-	-	(5,134)
390.00	Office Furniture & Equipment	15	(450)	(23)	-	-	(473)	(23)	-	-	(497)
391.00	Transportation Equipment	6	-	(0)	-	-	(0)	(0)	-	-	(0)
393.00	Tools, Shop & Garage	15	-	(26)	-	-	(26)	(78)	-	-	(103)
398.00	Common Plant (Vehicles)	10	(6,317)	(2,634)	-	52	(8,899)	(2,608)	-	-	(11,507)
	Total		(262,157)	(4,517)	1,547	52	(265,074)	(4,596)	7,146	-	(262,524)

Dep Expense was reduced to prevent over AccDep balance.

FLORIDA UTILITY SERVICES 1, LLC - VEHICAL ALLOCATION CALCULATION

Type	Vehicle		Purchase Date	Approved	Order	Cost	2023	
							Dep	A/D
Truck	2017 Honda Ridgeline		02/24/17			\$26,480.77	\$2,206.73	(\$26,480.77)
Truck	1995 Chevy C3500		07/21/17			\$2,140.00	\$178.33	(\$2,140.00)
Tractor	2017 John Deere - Tractor		11/17/17			\$20,847.80	\$1,737.32	(\$20,847.80)
Truck	2018 Ford F250		12/06/18	WLU	PSC-2019-0503-PAA-SU	\$37,435.62	\$6,239.27	(\$34,315.99)
Van	2020 Ford Transit Connect		09/29/20	HHU	PSC-2020-0119-PAA-WS	\$31,142.47	\$5,190.41	(\$18,166.44)
Truck	2021 Ford F-150		08/28/21			\$34,558.00	\$5,759.67	(\$14,399.17)
Truck	2021 Ford F-150		08/31/22			\$46,030.00	\$7,671.67	(\$11,507.50)
Truck	2016 F-150							
						\$198,634.66	\$28,983.40	(\$127,857.66)
Trailer	2013 Hauli - Black Trailer		09/17/19	HHU/SSU	PSC-2020-0119-PAA-WS	\$4,200.00	\$700.00	(\$3,150.00)
						\$202,834.66	\$29,683.40	(\$131,007.66)

SYS	2019-20		2021-2022		2023		Cost	2023	
								Dep	A/D
CRU	619	18.00%	614	18.00%	618	17.00%	\$35,754.24	\$4,927.18	(\$21,735.80)
HGU	457	13.00%	456	13.00%	457	12.00%	\$25,822.51	\$3,478.01	(\$15,342.92)
LYU	406	12.00%	408	11.00%	388	10.00%	\$21,849.81	\$2,898.34	(\$12,785.77)
HHU	353	10.00%	353	9.00%	351	9.00%	\$19,977.12	\$2,958.51	(\$13,082.19)
							\$17,677.17	\$2,608.67	(\$11,507.50)
SSU	262	8.00%	262	7.00%	261	7.00%	\$16,004.43	\$2,378.84	(\$10,525.04)
SUN	257	8.00%	257	7.00%	263	7.00%	\$13,904.43	\$2,028.84	(\$8,950.04)
CCU	164	5.00%	166	5.00%	159	7.00%	\$9,931.73	\$2,028.84	(\$8,950.04)
PCU	142	4.00%	143	4.00%	140	4.00%	\$7,945.39	\$1,159.34	(\$5,114.31)
EMU	106	3.00%	113	3.00%	116	3.00%	\$5,959.04	\$869.50	(\$3,835.73)
MGU	96	3.00%	98	3.00%	100	3.00%	\$5,959.04	\$869.50	(\$3,835.73)
OLU	74	2.00%	72	2.00%	74	2.00%	\$3,972.69	\$579.67	(\$2,557.15)
ALT	55	2.00%	56	2.00%	61	2.00%	\$3,972.69	\$579.67	(\$2,557.15)
CMU	55	2.00%	55	2.00%	56	2.00%	\$3,972.69	\$579.67	(\$2,557.15)
SVU	24	1.00%	118	3.00%	272	4.00%	\$5,959.04	\$1,159.34	(\$5,114.31)
LEU			77	2.00%	83	2.00%	\$3,972.69	\$579.67	(\$2,557.15)
ALL	3386	100%	3565	100%	3716	100%	\$202,834.66	\$29,683.40	(\$131,007.66)

FLORIDA UTILITY SERVICES 1, LLC - VEHICAL ALLOCATION CALCULATION

Type	Vehicle	Purchase Date	Approved	Order	Cost	2022	
						Dep	A/D
Truck	2017 Honda Ridgeline	02/24/17			\$26,480.77	\$4,413.46	(\$24,274.04)
Truck	1995 Chevy C3500	07/21/17			\$2,140.00	\$356.67	(\$1,961.67)
Tractor	2017 John Deere - Tractor	11/17/17			\$20,847.80	\$3,474.63	(\$19,110.48)
Truck	2018 Ford F250	12/06/18	WLU	PSC-2019-0503-PAA-SU	\$37,435.62	\$6,239.27	(\$28,076.72)
Van	2020 Ford Transit Connect	09/29/20	HHU	PSC-2020-0119-PAA-WS	\$31,142.47	\$5,190.41	(\$12,976.03)
Truck	2021 Ford F-150	08/28/21			\$34,558.00	\$5,759.67	(\$8,639.50)
Truck	2021 Ford F-150	08/31/22			\$46,030.00	\$3,835.83	(\$3,835.83)
					\$198,634.66	\$29,269.94	(\$98,874.27)
Trailer	2013 Hauli - Black Trailer	09/17/19	HHU/SSU	PSC-2020-0119-PAA-WS	\$4,200.00	\$700.00	(\$2,450.00)
					\$202,834.66	\$29,969.94	(\$101,324.27)

SYS	2019-20		2021-2022		Cost	2022	
						Dep	A/D
CRU	619	18.00%	614	18.00%	\$35,754.24	\$5,268.59	(\$17,797.37)
HGU	457	13.00%	456	13.00%	\$25,822.51	\$3,805.09	(\$12,853.65)
LYU	406	12.00%	408	11.00%	\$21,849.81	\$3,219.69	(\$10,876.17)
HHU	353	10.00%	353	9.00%	\$19,977.12	\$2,984.29	(\$10,123.68)
					\$19,977.12	\$2,984.29	(\$10,123.68)
SSU	262	8.00%	262	7.00%	\$16,004.43	\$2,398.90	(\$8,146.20)
SUN	257	8.00%	257	7.00%	\$13,904.43	\$2,048.90	(\$6,921.20)
CCU	164	5.00%	166	5.00%	\$9,931.73	\$1,463.50	(\$4,943.71)
PCU	142	4.00%	143	4.00%	\$7,945.39	\$1,170.80	(\$3,954.97)
EMU	106	3.00%	113	3.00%	\$5,959.04	\$878.10	(\$2,966.23)
MGU	96	3.00%	98	3.00%	\$5,959.04	\$878.10	(\$2,966.23)
OLU	74	2.00%	72	2.00%	\$3,972.69	\$585.40	(\$1,977.49)
ALT	55	2.00%	56	2.00%	\$3,972.69	\$585.40	(\$1,977.49)
CMU	55	2.00%	55	2.00%	\$3,972.69	\$585.40	(\$1,977.49)
SVU	24	1.00%	118	3.00%	\$5,959.04	\$878.10	(\$2,966.23)
LEU			77	2.00%	\$3,972.69	\$585.40	(\$1,977.49)
ALL	3386	100%	3565	100%	\$202,834.66	\$29,969.94	(\$101,324.27)

West Lakeland Wastewater, LLC
Wastewater Utility Plant In Service

Acc#	Account Description		2024	2024 (6-months)			Ending
			Ending	Add	Ret	Adj	
354.00	Structures & Improvements		2,608	-	-	-	2,608
360.00	Collection Sewers - Forced		16,096	-	-	-	16,096
361.00	Collection Sewers - Gravity		97,341	-	-	-	97,341
363.00	Services		16,503	-	-	-	16,503
364.00	Flow Measuring Devices		2,764	-	-	-	2,764
365.00	Flow Measuring Install		952	-	-	-	952
370.00	Receiving Wells		35,946	-	-	-	35,946
371.00	Pumping Equipment		24,684	2,696	(2,022)	-	25,358
380.00	Treatment & Disposal Equipment		87,180	-	-	-	87,180
382.00	Outfall Sewer Lines		5,990	-	-	-	5,990
390.00	Office Furniture & Equipment		631	-	-	-	631
391.00	Transportation Equipment		0	-	-	-	0
393.00	Tools, Shop & Garage		775	-	-	-	775
400.00	Common Plant (Vehicles)		17,877	-	-	(535)	17,342
	Total		309,348	2,696	(2,022)	(535)	309,487

Wastewater Accumulated Depreciation

Acc#	Account Description	Srv Life Years	2024	2024 (6-months)			Ending
			Ending	DepExp	Ret	Adj	
354.00	Structures & Improvements	27	(2,359)	(48)	-	-	(2,407)
360.00	Collection Sewers - Forced	27	(7,419)	(298)	-	-	(7,717)
361.00	Collection Sewers - Gravity	40	(97,341)	-	-	-	(97,341)
363.00	Services	35	(16,503)	-	-	-	(16,503)
364.00	Flow Measuring Devices	5	(650)	(51)	-	-	(701)
365.00	Flow Measuring Install	35	(952)	-	-	-	(952)
370.00	Receiving Wells	25	(39,252)	-	-	-	(39,252)
371.00	Pumping Equipment	15	6,373	(463)	2,022	-	7,932
380.00	Treatment & Disposal Equipment	15	(87,180)	-	-	-	(87,180)
382.00	Outfall Sewer Lines	30	(5,134)	(111)	-	-	(5,245)
390.00	Office Furniture & Equipment	15	(497)	(12)	-	-	(508)
391.00	Transportation Equipment	6	(0)	(0)	-	-	(0)
393.00	Tools, Shop & Garage	15	(103)	(14)	-	-	(118)
398.00	Common Plant (Vehicles)	10	(11,507)	(978)	-	1,861	(10,624)
	Total		(262,524)	(1,976)	2,022	1,861	(260,617)

Dep Expense was reduced to prevent over AccDep balance.

FLORIDA UTILITY SERVICES 1, LLC - VEHICAL ALLOCATION CALCULATION

Type	Vehicle	Purchase Date	Approved	Order	Cost	2024 (6-months)	
						Dep	A/D
Truck	2017 Honda Ridgeline	02/24/17			\$26,480.77		(\$26,480.77)
Truck	1995 Chevy C3500	07/21/17			\$2,140.00		(\$2,140.00)
Tractor	2017 John Deere - Tractor	11/17/17			\$20,847.80		(\$20,847.80)
Truck	2018 Ford F250	12/06/18	WLU	PSC-2019-0503-PAA-SU	\$37,435.62	\$3,119.64	(\$37,435.62)
Truck	2021 Ford F-150	08/28/21			\$34,558.00	\$2,879.83	(\$17,279.00)
Truck	2021 Ford F-150	08/31/22			\$46,030.00	\$3,835.83	(\$15,343.33)
Truck	2016 F-150	01/10/24			\$25,190.00	\$1,049.58	\$1,479.78
					\$192,682.19	\$10,884.89	(\$118,046.75)
Trailer	2013 Hauli - Black Trailer	09/17/19	HHU/SSU	PSC-2020-0119-PAA-WS	\$4,200.00	350	(\$3,500.00)
					\$196,882.19	\$11,234.89	(\$121,546.75)

SYS	2019-20		2021-2022		2023-2024		Cost	2024	
								Dep	A/D
CRU	619	18.00%	614	18.00%	618	17.00%	\$34,682.79	\$1,850.43	(\$20,067.95)
HGU	457	13.00%	456	13.00%	457	12.00%	\$25,048.68	\$1,306.19	(\$14,165.61)
LYU	406	12.00%	408	11.00%	388	10.00%	\$21,195.04	\$1,088.49	(\$11,804.67)
HHU	353	10.00%	353	9.00%	351	9.00%	\$19,441.40	\$1,154.64	(\$12,374.21)
Includes trailer for HHU & SSU only									
SSU	262	8.00%	262	7.00%	261	7.00%	\$15,587.75	\$936.94	(\$10,013.27)
Includes trailer for HHU & SSU only									
SUN	257	8.00%	257	7.00%	263	7.00%	\$13,487.75	\$761.94	(\$8,263.27)
CCU	164	5.00%	166	5.00%	159	7.00%	\$9,634.11	\$761.94	(\$8,263.27)
PCU	142	4.00%	143	4.00%	140	4.00%	\$7,707.29	\$435.40	(\$4,721.87)
EMU	106	3.00%	113	3.00%	116	3.00%	\$5,780.47	\$326.55	(\$3,541.40)
MGU	96	3.00%	98	3.00%	100	3.00%	\$5,780.47	\$326.55	(\$3,541.40)
OLU	74	2.00%	72	2.00%	74	2.00%	\$3,853.64	\$217.70	(\$2,360.93)
ALT	55	2.00%	56	2.00%	61	2.00%	\$3,853.64	\$217.70	(\$2,360.93)
CMU	55	2.00%	55	2.00%	56	2.00%	\$3,853.64	\$217.70	(\$2,360.93)
SVU	24	1.00%	118	3.00%	272	4.00%	\$5,780.47	\$435.40	(\$4,721.87)
LEU			77	2.00%	83	2.00%	\$3,853.64	\$217.70	(\$2,360.93)
ALL	3386	100%	3565	100%	3716	100%	\$196,882.19	\$11,234.89	(\$121,546.75)

FLORIDA UTILITY SERVICES 1, LLC - VEHICAL ALLOCATION CALCULATION

Type	Vehicle	Purchase Date	Approved	Order	Cost	SARC TY 2024 (Jul23-Jun24)	
						Dep	A/D
Truck	2017 Honda Ridgeline	02/24/17			\$26,480.77	\$0.00	(\$26,480.77)
Truck	1995 Chevy C3500	07/21/17			\$2,140.00	\$0.00	(\$2,140.00)
Tractor	2017 John Deere - Tractor	11/17/17			\$20,847.80	\$0.00	(\$20,847.80)
Truck	2018 Ford F250	12/06/18	WLU	PSC-2019-0503-PAA-SU	\$37,435.62	\$6,239.27	(\$37,435.62)
Truck	2021 Ford F-150	08/28/21			\$34,558.00	\$5,759.67	(\$17,279.00)
Truck	2021 Ford F-150	08/31/22			\$46,030.00	\$7,671.67	(\$15,343.33)
Truck	2016 F-150	01/10/24			\$25,190.00	\$1,049.58	\$1,479.78
					\$192,682.19	\$20,720.19	(\$118,046.75)
Trailer	2013 Haul - Black Trailer	09/17/19	HHU/SSU	PSC-2020-0119-PAA-WS	\$4,200.00	350	(\$3,500.00)
					\$196,882.19	\$21,070.19	(\$121,546.75)

SYS	2019-20		2021-2022		2023-2024		Cost	2024	
								Dep	A/D
CRU	619	18.00%	614	18.00%	618	17.00%	\$34,682.79	\$3,522.43	(\$20,067.95)
HGU	457	13.00%	456	13.00%	457	12.00%	\$25,048.68	\$2,486.42	(\$14,165.61)
LYU	406	12.00%	408	11.00%	388	10.00%	\$21,195.04	\$2,072.02	(\$11,804.67)
HHU	353	10.00%	353	9.00%	351	9.00%	\$19,441.40	\$2,039.82	(\$12,374.21)
SSU	262	8.00%	262	7.00%	261	7.00%	\$15,587.75	\$1,625.41	(\$10,013.27)
SUN	257	8.00%	257	7.00%	263	7.00%	\$13,487.75	\$1,450.41	(\$8,263.27)
CCU	164	5.00%	166	5.00%	159	7.00%	\$9,634.11	\$1,450.41	(\$8,263.27)
PCU	142	4.00%	143	4.00%	140	4.00%	\$7,707.29	\$828.81	(\$4,721.87)
EMU	106	3.00%	113	3.00%	116	3.00%	\$5,780.47	\$621.61	(\$3,541.40)
MGU	96	3.00%	98	3.00%	100	3.00%	\$5,780.47	\$621.61	(\$3,541.40)
OLU	74	2.00%	72	2.00%	74	2.00%	\$3,853.64	\$414.40	(\$2,360.93)
ALT	55	2.00%	56	2.00%	61	2.00%	\$3,853.64	\$414.40	(\$2,360.93)
CMU	55	2.00%	55	2.00%	56	2.00%	\$3,853.64	\$414.40	(\$2,360.93)
SVU	24	1.00%	118	3.00%	272	4.00%	\$5,780.47	\$828.81	(\$4,721.87)
LEU			77	2.00%	83	2.00%	\$3,853.64	\$414.40	(\$2,360.93)
ALL	3386	100%	3565	100%	3716	100%	\$196,882.19	\$21,070.19	(\$121,546.75)