

State of Florida



Public Service Commission

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

DATE: June 16, 1999
TO: Division of Records and Reporting
FROM: Denise N. Vandiver (Division of Auditing and Financial Analysis) *CV*
RE: Docket No. 971220-WS; Cypress Lakes Associates, Ltd.; Correction to Audit Report issued April 15, 1998

Please delete page 13 of the audit report issued April 15, 1998 and replace with the attached page 13. This corrects a typo in one of the numbers. The remaining numbers and totals remain the same.

Attachment

cc: Division of Water and Wastewater (Johnson)
 Division of Legal Services (Brubaker)
 Division of Auditing and Financial Analysis (Devlin, Causseaux, File)
 Orlando District Office (Winston, Small)

Office of Public Counsel

Cypress Lakes Associates, Ltd.
 Fred Babb
 10000 North U.S. Highway 98
 Lakeland, FL 33809-8031

- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- MAS _____
- OPC _____
- RRR _____
- SEC I
- WAW _____
- OTH _____

DOCUMENT NUMBER-DATE

~~07406~~ JUN 18 99

FPSC-RECORDS/REPORTING

Schedule B
Audit Exception No. 5

CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION - WASTEWATER
As of December 31, 1997

<u>Date</u>	<u>Acc# 361</u>	<u>Acc# 361.5</u>	<u>Acc# 363</u>	<u>Total</u>
12/31/87	0	0	0	\$0
12/31/88	0	0	0	\$0
12/31/89	0	0	0	\$0
12/31/90	31,800	23,400	19,115	\$74,315
12/31/91	0	0	0	\$0
12/31/92	0	0	0	\$0
12/31/93	0	0	0	\$0
12/31/94	0	0	0	\$0
12/31/95	0	0	0	\$0
12/31/96	0	0	4,997	\$4,997
12/31/97	<u>0</u>	<u>0</u>	<u>17,617</u>	<u>\$17,617</u>
Total	\$31,800	\$23,400	\$41,729	\$96,929

ACCUMULATED AMORTIZATION OF CIAC - WASTEWATER
As of December 31, 1997

<u>Date</u>	<u>Acc# 361</u>	<u>Acc# 361.5</u>	<u>Acc# 363</u>	<u>Total</u>
12/31/87	0	0	0	\$0
12/31/88	0	0	0	\$0
12/31/89	0	0	0	\$0
12/31/90	398	433	273	\$1,104
12/31/91	795	867	546	\$2,208
12/31/92	795	867	546	\$2,208
12/31/93	795	867	546	\$2,208
12/31/94	795	867	546	\$2,208
12/31/95	795	867	546	\$2,208
12/31/96	795	867	617	\$2,279
12/31/97	<u>795</u>	<u>867</u>	<u>941</u>	<u>\$2,603</u>
Total	\$5,963	\$6,502	\$4,561	\$17,026