

ORIGINAL

Paradise Lakes Utility, L.L.C.  
2348 Raden Drive  
Land O'Lakes Florida 34639

RECEIVED FPSC  
05 MAR 21 AM 9:54

COMMISSION  
CLERK

March 15, 2005

DISPATCH CENTER  
05 MAR 21 PM 9:15

Ms. Blanca Bayo, Director  
Division of the Commission Clerk  
and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

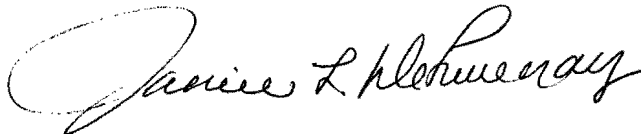
RE: Docket No. 030948-WS  
Order No. PSC-05-0166-PAA-WS

Dear Ms. Bayo,

In reference to the above Order, the Company has been requested to provide proof, within ninety days, of the issuance of the Final Order on this matter, that all adjustments required by this Order to all applicable NARUS USOA primary accounts have been made to the books of Paradise Lakes Utility, L.L.C.

This is to confirm to you that those adjustments have been made and were so included in the 2003 and 2004 Annual Reports filed with your office. Copies of those specific pages are attached to this letter as substantiation.

Very truly yours,



Janice L. DeLucenay

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- BCL \_\_\_\_\_
- OPC \_\_\_\_\_
- MMS \_\_\_\_\_
- RCA \_\_\_\_\_ JLD/dd
- SCR \_\_\_\_\_ Enclosures
- SEC   1
- OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE

02709 MAR 21 05

FPSC-COMMISSION CLERK

Paradise Lakes Utilities, Inc.  
2003 and 2004 Adjustments per Docket No. 030948-WS  
3/03/05

1. Utility Plant-In-Service

Wastewater balance per books at 12/31/02 was \$667,270 PSC ordered it reduced by \$264,042 to reflect retirement of waste-water treatment plant. This adjustment was made in the 2003 annual report.

2. Land

In this Order the PSC determined that the value of the water land account was \$20,400 and the value of the sewer land account was \$0. These adjustments were made in the 2004 Annual Report.

3. Accumulated Depreciation

In 1998 rate case PSC ordered wastewater accumulated depreciation to be reduced by \$234,086 and water accumulated depreciation to be reduced by \$1,969. In the 2002 docket the PSC ordered that water accumulated depreciation be increased by \$1,339 and wastewater accumulated depreciation reduced by \$98,740. This is a net reduction in water accumulated depreciation of \$630 adjusted in the 2003 Annual Report, and a net reduction of wastewater accumulated depreciation of \$332,827 also adjusted in the 2003 Annual Report.

4. Contributions In Aid Of Construction

The PSC determined that the value of water CIAC was \$35,730 and the value of the sewer CIAC was \$25,132. These accounts were adjusted in the 2004 Annual Report.

5. Accumulated Amortization of CIAC

The PSC determined that the balances of these account should be \$12,116 for water and \$ 17,957 for sewer. These adjustments were made in the 2003 Annual Report.

DOCUMENT NUMBER-DATE

02709 MAR 21 03

FPSC-COMMISSION CLERK

**WASTEWATER UTILITY PLANT ACCOUNTS**

	<b>Account Name (b)</b>	<b>Previous Year (c)</b>	<b>Additions (d)</b>	<b>Retirements (e)</b>	<b>Current Year (f)</b>
351	Organization	\$ 2,403	\$ 9,978	\$ -	\$ 12,381
352	Franchises	-	-	-	-
353	Land and Land Rights	36,000	-	-	36,000
354	Structure and Improvements	183,145	-	(175,340)	7,805
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	31,805	-	201,000	232,805
361	Collection Sewers - Gravity	96,593	-	-	96,593
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	13,200	-	-	13,200
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	2,854	-	-	2,854
371	Pumping Equipment	-	754	-	754
380	Treatment and Disposal Equipment	289,372	-	(289,372)	-
381	Plant Sewers	45,326	-	-	45,326
382	Outfall Sewer Lines	1,620	-	-	1,620
389	Other Plant and Miscellaneous Equipment	330	-	(330)	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	622	-	-	622
	<b>Total Sewer Plant</b>	<b>\$ 703,270</b>	<b>\$ 10,732</b>	<b>\$ (264,042)</b>	<b>\$ 449,960</b>

\* This amount should tie to Sheet F-5

Note: Retirements (Column (e)) to reflect adjustments per Docket No. 030948-WS

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 12,331	\$ 8,793	\$ -	\$ 21,124
302	Franchises	-	-	-	-
303	Land and Land Rights	7,800	12,600	-	20,400
304	Structure and Improvements	2,242	-	-	2,242
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	10,979	-	-	10,979
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	73,851	-	-	73,851
310	Power Generation Equipment	1,943	1,239	-	3,182
311	Pumping Equipment	21,244	-	-	21,244
320	Water Treatment Equipment	50,079	-	-	50,079
330	Distribution Reservoirs and Standpipes	7,955	-	-	7,955
331	Transmission and Distribution Mains	36,593	-	-	36,593
333	Services	8,327	-	-	8,327
334	Meters and Meter Installations	19,643	-	-	19,643
335	Hydrants	-	-	-	-
339	Other Plant and Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-
344	Laboratory Equipment	131	-	-	131
345	Power Operated Equipment	532	-	-	532
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	Total Water Plant	\$ 253,650	\$ 22,632	\$ -	\$ 276,282

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 12,381	\$ -	\$ -	\$ 12,381
352	Franchises	-	-	-	-
353	Land and Land Rights	36,000	-	(36,000)	2
354	Structure and Improvements	7,805	-	-	7,805
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	232,805	-	-	232,805
361	Collection Sewers - Gravity	96,593	-	-	96,593
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	13,200	-	-	13,200
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	2,854	1,800	-	4,654
371	Pumping Equipment	754	-	-	754
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	45,326	-	-	45,326
382	Outfall Sewer Lines	1,620	-	-	1,620
389	Other Plant and Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	622	-	-	622
	Total Sewer Plant	\$ 449,960	\$ 1,800	\$ (36,000)	\$ 415,760

\* This amount should tie to Sheet F-5

Note: Retirements (Column (e)) to reflect adjustments per Docket No. 030948-WS

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

ACCT. NO. (a)	ACCOUNT NAME (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	(f-g) (i)
301	Organization	40	- %	2.50 %	\$ 1,302	\$ -	\$ 184	\$ 1,118
302	Franchises	-	- %	- %	-	-	-	-
304	Structure and Improvements	28	- %	3.57 %	1,607	-	80	1,687
305	Collecting and Impounding Reservoirs	-	- %	- %	-	-	-	-
306	Lake, River and Other Intakes	-	- %	- %	-	-	-	-
307	Wells and Springs	27	- %	3.70 %	5,212	-	334	5,546
308	Infiltration Galleries and Tunnels	-	- %	- %	-	-	-	-
309	Supply Mains	32	- %	3.13 %	43,290	630	2,313	44,973
310	Power Generation Equipment	17	- %	5.88 %	2,057	-	(114)	1,943
311	Pumping Equipment	17	- %	5.88 %	13,973	-	1,249	15,222
320	Water Treatment Equipment	17	- %	5.88 %	27,399	-	2,925	30,324
330	Distribution Reservoirs and Standpipes	33	- %	3.03 %	5,044	-	241	5,285
331	Transmission and Distribution Mains	38	- %	2.63 %	11,621	-	913	12,534
333	Services	35	- %	2.86 %	4,018	-	238	4,256
334	Meters and Meter Installations	17	- %	5.88 %	5,558	-	1,155	6,713
335	Hydrants	-	- %	- %	-	-	-	-
339	Other Plant and Miscellaneous Equipment	-	- %	- %	-	-	-	-
340	Office Furniture and Equipment	-	- %	- %	-	-	-	-
341	Transportation Equipment	-	- %	- %	-	-	-	-
342	Stores Equipment	-	- %	- %	-	-	-	-
343	Tools, Shop and Garage Equipment	-	- %	- %	-	-	-	-
344	Laboratory Equipment	15	- %	6.67 %	118	-	9	127
345	Power Operated Equipment	10	- %	10.00 %	108	-	53	161
346	Communication Equipment	-	- %	- %	-	-	-	-
347	Miscellaneous Equipment	-	- %	- %	-	-	-	-
348	Other Tangible Plant	-	- %	- %	-	-	-	-
	Totals				\$ 121,307	\$ (3) 630	\$ 9,580	\$ 130,257

\* This amount should tie to Sheet F-5

Note: Debits (Column (g)) to adjust to Docket No. 030948-WS

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	End of (f-g+h=i) (i)
351	Organization	40	- %	2.50 %	1,224	894	185	515
352	Franchises	-	- %	%	-	-	-	-
354	Structure and Improvements	27	- %	3.70 %	55,138	53,654	289	1,773
355	Power Generation Equipment	-	- %		-	-	-	-
360	Collection Sewers - Force	-	- %	%	20,628	(34,038)	8,614	63,280
361	Collection Sewers - Gravity	40	- %	2.50 %	43,122	29,840	2,415	15,697
362	Special Collecting							
	Structures (Lift Stations)	-	- %	%	-	-	-	-
363	Services to Customers	35	- %	2.90 %	7,451	5,377	378	2,452
364	Flow Measuring Devices	5	- %	20.00 %	-	-	-	-
365	Flow Measuring Installations	-	- %	%	-	-	-	-
370	Receiving Wells (Lift Stations)	-	- %	%	679	289	114	504
371	Pumping Equipment	40	- %	2.50 %	-	-	25	25
380	Treatment and Disposal Equipment	15	- %	6.70 %	256,402	256,402	-	-
381	Plant Sewers	-	- %	%	26,687	19,067	3,023	10,643
382	Outfall Sewer Lines	-	- %	%	1,028	731	108	405
389	Other Plant and Miscellaneous							
	Equipment	15	- %	6.70 %	330	330	-	-
390	Office Furniture and Equipment	10	- %	10.00 %	-	-	-	-
391	Transportation Equipment	5	- %	20.00 %	-	-	-	-
392	Stores Equipment	-	- %	%	-	-	-	-
393	Tools, Shop and Garage Equipment	10	- %	10.00 %	-	-	-	-
394	Laboratory Equipment	-	- %	%	-	-	-	-
395	Power Operated Equipment	-	- %	%	-	-	-	-
396	Communication Equipment	-	- %	%	-	-	-	-
397	Miscellaneous Equipment	-	- %	%	-	-	-	-
398	Other Tangible Plant	5	- %	20.00 %	622	281	62	403
	Totals				413,311	332,827	15,213	95,697

\* This amount should tie to Sheet F-5

Note: Debits (Column (g)) to adjust to Docket No. 030948-WS

UTILITY NAME: Paradise Lake Utility LLC

**YEAR OF REPORT**  
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION (271)**

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	\$ 27,930	\$ 56,332	\$ 84,262
2. Add credits during year:			
	7,800	(31,200)	(23,400)
3. Total _____	④ 35,730	④ 25,132	60,862
4. Deduct charges during year _____			
5. Balance end of year _____	35,730	25,132	60,862
6. Less Accumulated Amortization _____	(14,292)	(19,474)	(33,766)
7. Net CIAC _____	\$ 21,438	\$ 5,658	\$ 27,096

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____			
_____			
_____			
_____			
Sub-total _____		NONE	NONE
<b>Report below all capacity charges, main extension charges and customer connections charges received during the year.</b>			
Description of Charge	Number of Connections	Charge per Connection	
Order No. PSC-05-0166-PAA-WS			
			7,800 (31,200)
_____			
_____			
Total Credits During Year (Must agree with line # 2 above) _____		\$ 7,800	\$ (31,200)

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ 13,189	\$ 18,715	\$ 31,904
Add Debits During Year: _____	1,103	758	1,861
Rounding _____	-	1	1
Deduct Credits During Year: _____	-	-	-
Balance End of Year (Must agree with line #6 above) _____	\$ 14,292	\$ 19,474	\$ 33,766



**CONTRIBUTIONS IN AID OF CONSTRUCTION (271)**

(a)	Water (b)	Wastewater (c)	TOTAL (d)
Balance first of year _____	\$ 27,600	\$ 55,920	\$ 83,520
Debits during year:			
Total _____	330	412	742
Product charges during year _____	27,930	56,332	84,262
Balance end of year _____	27,930	56,332	84,262
6. Less Accumulated Amortization _____	(13,189)	(18,715)	(31,904)
7. Net CIAC _____	\$ 14,741	\$ 37,617	\$ 52,358

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
Docket 030948-WS	Order	\$ 330	\$ 412
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		330	412
<b>Report below all capacity charges, main extension charges and customer connections charges received during the year.</b>			
Description of Charge	Number of Connections	Charge per Connection	
None			
_____			
_____			
Total Credits During Year (Must agree with line # 2 above) _____		\$ 330	\$ 412

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ 8,273	\$ 11,932	\$ 20,205
Add Debits During Year:			
Docket 03048-WS	⑤ 3,843	⑤ 6,025	9,868
Deduct Credits During Year: _____	-	-	-
Balance End of Year (Must agree with line #6 above) _____	\$ 13,189	\$ 18,715	\$ 31,904