



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-

DATE: November 1, 2005

TO: Blanca S. Bayó, Commission Clerk and Administrative Services Director

FROM: Stephanie Clapp, Regulatory Analyst IV, Division of Economic Regulation

RE: Docket No. 040951-WS – Joint application for approval of sale of Florida Water Services Corporation's land, facilities, and certificates in Brevard, Highlands, Lake, Orange, Pasco, Polk, Putnam, a portion of Seminole, Volusia, and Washington counties to Aqua Utilities Florida, Inc.

Please place the attached correspondence from Kenneth Hoffman, dated October 31, 2005 in the above docket file. Thank you.

SC:kb

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 COMMISSION
 CLERK

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DOCUMENT NUMBER-DATE

10603 NOV-1 05

RUTLEDGE, ECENIA, PURNELL & HOFFMAN

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October 31, 2005

VIA HAND DELIVERY

Ms. Patti Daniel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 040951-WS

Dear Ms. Daniel:

Per your request, enclosed is additional plant and depreciation data for the Tomoka System. If you have any questions or need additional information, please do not hesitate to give me a call.

Sincerely,



Kenneth A. Hoffman

KAH/rl
Enclosures
Flawater/daniel.3ltr.wpd

05 OCT 31 11:51:37
TALLAHASSEE, FL

TOMOKA - Acquisition
Plant in Service, Land & Reserve for Depreciation

	1999 Staff <u>Trial Balance</u> [1]	FWS Booked <u>@ Acquisition</u>	Proposed Staff <u>Adjustment</u>
<u>PLANT IN SERVICE</u>			
303 LAND	2,000.00	-	2,000.00
304 STRUCTURES & IMPROVEMENTS	8,611.00	5,182.00	3,429.00
305 COLL & IMPOUNDING RESERVOIRS	-	-	-
307 WELLS & SPRINGS	1,695.00	811.00	884.00
309 SUPPLY MAINS	-	-	-
310 POWER GENERATED EQUIPMENT	13,594.11	10,735.00	2,859.11
311 PUMPING EQUIPMENT	8,201.35	7,167.00	1,034.35
320 WATER TREATMENT EQUIPMENT	6,411.50	2,897.00	3,514.50
330 DISTRBTN RESERVRS & STANDPIPES	1,258.00	543.00	715.00
331 TRANSMISSION & DISTRIBTN MAINS	39,865.00	12,817.00	27,048.00
333 SERVICES	7,023.00	-	7,023.00
334 METERS & METER INSTALLATIONS	12,744.95	13,546.00	(801.05)
335 HYDRANTS	-	-	-
340 COMPUTERS	500.00	-	500.00
TOTAL PLANT IN SERVICE	101,903.91	53,698.00	48,205.91
<u>RESERVE FOR DEPRECIATION</u>			
304 STRUCTURES & IMPROVEMENTS	(5,182.00)	(5,182.00)	-
305 COLL & IMPOUNDING RESERVOIRS	-	-	-
307 WELLS & SPRINGS	(811.00)	(811.00)	-
309 SUPPLY MAINS	-	-	-
310 POWER GENERATED EQUIPMENT	(4,163.00)	(4,163.00)	-
311 PUMPING EQUIPMENT	(6,378.00)	(6,378.00)	-
320 WATER TREATMENT EQUIPMENT	(2,897.00)	(2,897.00)	-
330 DISTRBTN RESERVRS & STANDPIPES	(543.00)	(543.00)	-
331 TRANSMISSION & DISTRIBTN MAINS	(12,817.00)	(12,817.00)	-
333 SERVICES	(6,316.25)	-	(6,316.25)
334 METERS & METER INSTALLATIONS	(12,153.00)	(12,153.00)	-
335 HYDRANTS	-	-	-
340 COMPUTERS	(500.00)	-	(500.00)
TOTAL RES FOR DEPREE	(51,760.25)	(44,944.00)	(6,816.25)
NET ADJUSTMENT	50,143.66	8,754	41,390

[1] Trial Balance provided by FPSC Commision staff (Tomoka transfer to Florida Water)

MAY 17, 2000
9:11AM

TOMOKA WATER WORKS INC (PSC)
General Ledger Trial Balance
for Period: DEC 1999

Page: 1



Account Number	Description	Balance Forward	Current Month		Current Balance
			Debit	Credit	
1004104	UTILITY PLANT SOLD	0.00	27,443.77	57,714.41	30,270.64-
1010131	CASH SUNTRUST BANK	1,556.11-	74,017.52	47,870.28	24,591.13
1010132	CASH SAVINGS	3,204.34	0.00	3,204.34	0.00
1021141	ACCOUNTS RECEIVABLE SAL	8,480.27.	36,558.88	41,322.27	3,716.88
1021142	A/R INSURANCE REFUND	0.00	70.76	0.00	70.76
1021143	ACCUM/PROV/UNCOLL/ACCT	50.18-	50.18	0.00	0.00
1040146	SHAREHOLDER LOAN	19,754.21	0.00	2,550.00	17,204.21
1045174	MISC CURR & ACC ASSETS	144.28	0.00	0.00	144.28
1045182	EXTRAORDINARY PROP LOSS	389.16	0.00	389.16	0.00
1310303	LAND & LAND RIGHTS	2,000.00	0.00	0.00	2,000.00
1310304	STRUCTURES & IMPROVEME	8,611.00	0.00	0.00	8,611.00
1310307	WELLS & SPRINGS	1,695.00	0.00	0.00	1,695.00
1310310	POWER GENERATOR EQUIP	13,594.11	0.00	0.00	13,594.11
1310311	PUMPING EQUIPMENT	8,201.35	0.00	0.00	8,201.35
1310320	WATER TREATMENT EQUIP	5,411.50	0.00	0.00	5,411.50
1310330	DIST RESERVOIRS/STANDPI	1,258.00	0.00	0.00	1,258.00
1310331	TRANS & DIST MAINS	39,865.00	0.00	0.00	39,865.00
1310333	SERVICES	7,023.00	0.00	0.00	7,023.00
1310334	METERS & INSTALLATION	12,503.52	241.43	0.00	12,744.95
1310340	COMPUTER SOFTWARE	500.00	0.00	0.00	500.00
1510108	ACCUM DEPRECIATION	47,607.25-	0.00	4,153.00	51,760.25-
1510110	ACCUM AMORIZATION	389.16-	389.16	0.00	0.00
2010231	ACCOUNTS PAYABLE	0.00	16,827.44	17,861.89	1,034.45-
2010234	ACCOUNTS PAYABLE/MGT FE	900.00-	0.00	0.00	900.00-
2010253	A/P TOMOKA CABLE	940.00-	0.00	0.00	940.00-
2210236	ACCRUED TAXES	3,403.05-	5,887.22	4,747.52	2,263.35-
2310235	CUSTOMER DEPOSITS	2,152.00	2,550.00	398.00	0.00
2410225	NP/SUNTRUST/GENERATOR	3,101.22-	3,101.22	0.00	0.00
2710271	CIAC/WATER	42,732.49-	0.00	0.00	42,732.49-
2710272	AMORTIZATION OF CIAC	20,704.29	1,068.00	0.00	21,772.29
3000201	COMMON STOCK	23,257.76-	0.00	0.00	23,257.76-
3005211	OTHER PAID IN CAPITAL	900.00-	0.00	0.00	900.00-
3010215	RETAINED EARNINGS	16,449.28-	0.00	0.00	16,449.28-
4014461	RESIDENTIAL REVENUE	47,307.75-	146.71	3,045.71	50,206.75-
4020471	MISC SERVICE REVENUE	75.00-	0.00	15.00	90.00-
4120414	GAIN/LOSS ON ASSETS	0.00	57,637.32	57,637.32	0.00
4510421	MISC NON-UTILITY INCOME	30.00-	2,891.30	3,079.13	217.83-
5010408	REG ASSESSMENT FEES	2,129.99	270.42	137.06	2,263.35
5020408	PROPERTY TAXES	1,273.06	14.31	0.00	1,287.37
5040408	TAXES-OTHER/LICENSES	1,428.31	0.00	14.31	1,414.00
6010403	DEPRECIATION EXPENSE	0.00	4,153.00	0.00	4,153.00
6010406	AMORTIZATION EXPENSE	0.00	0.00	1,068.00	1,068.00-
6020427	INTEREST EXPENSE	494.27	49.41	0.00	543.68
7020615	PURCHASE POWER	6,771.49	1,354.81	404.05	7,722.25
7020616	FUEL/POWER PRODUCTION	691.89	0.00	0.00	691.89
7030618	CHEMICALS	4,635.30	2,924.36	1,137.20	6,422.46
7040620	MATERIALS & SUPPLIES	1,176.63	718.97	0.00	1,895.60
7050632	CONT/SERVICE ACCT	2,813.00	1,589.00	89.00	4,313.00
7050634	CONT/SERVICE MGT FEES	1,100.00	200.00	100.00	1,200.00
7050635	CONT/SERVICE/OPERATIONS	6,215.00	1,160.00	595.00	6,780.00

Handwritten notes and stamps on the right side of the table:

- A circled 'A' next to account 1040146.
- A circled 'B' next to account 1310333.
- A circled 'C' next to account 2010231.
- A circled 'D' next to account 2310235.
- A circled 'E' next to account 3005211.
- A vertical stamp 'PBC' with a checkmark.
- Handwritten text: '10/16/99', '10/16/99', '10/16/99'.
- Handwritten text: '10/16/99'.

AS 5/11/00

As of Month-End, 2000 12-31-99

MAY 17, 2000
 9:11AM

TOMOKA WATER WORKS INC (PSC)
 General Ledger Trial Balance
 for Period: DEC 1999

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PBC

Account Number	Description	Balance Forward	Current Month		Current Balance
			Debit	Credit	
7050636	CONT/SERVICE/TESTING	1,325.00	685.00	240.00	1,770.00
7050637	CONT/SERVICE/OTHER	3,794.82	3,126.69	1,799.22	5,122.29
7070655	INSURANCE EXPENSE	833.35	70.76	141.52	762.59
7120670	BAD DEBT EXPENSE	0.00	4,424.31	50.18	4,374.13
7130675	MISCELLANEOUS EXPENSE	1,830.11	331.94	190.32	1,971.73
TOTALS		0.00	249,953.89	249,953.89	0.00

PBC

M/N

SOURCE	<i>PBC</i>	<i>TRIAL BALANCE 12/31/99</i>	<i>12</i>
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PROPERTY BUSINESS FORMS, INC. (847) 698-2628 FAX (847) 698-4608