

**Matilda Sanders**

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**From:** Michele Parks [michele@RSBattorneys.com]  
**Sent:** Friday, September 28, 2007 5:05 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Kirsten Weeks; Troy Rendell; smlubertozzi@uiwater.com; jphoy@uiwater.com; Patrick Flynn; Christian W. Marcelli; mfriedman@rsbattorneys.com; Trina Collins  
**Subject:** Filing in Docket No.-WS; Lake Placid Utilities, Inc.'s Application for Rate Increase in Highlands County, Florida  
**Importance:** High  
**Attachments:** PSC Clerk 18 (Account Schedule) 09-28-2007(3).pdf

- a. Martin S. Friedman, Esquire  
Rose, Sundstrom & Bentley, LLP  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32779
- b. Docket No.-WS; Lake Placid Utilities, Inc.'s Application for Rate Increase in Highlands County, Florida
- c. Lake Placid Utilities, Inc.
- d. 6 pages
- e. Letter – 1 page  
Commission Ordered Adjustments

DOCUMENT NUMBER - DATE

08952 OCT-18

FPSC-COMMISSION CLERK

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MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD  
BRIAN J. STREET

September 28, 2007

VIA ELECTRONIC TRANSMISSION

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No. 060260-WS; Lake Placid Utilities, Inc.'s Application for Rate Increase in  
Highlands County, Florida  
Our File No.: 30057.120

Dear Ms. Cole:

Enclosed is a schedule showing that the adjustments for all the applicable NARUC  
USOA primary Accounts as set forth in that Order have been made on the books of Lake  
Placid Utilities.

Very truly yours,



CHRISTIAN W. MARCELLI  
Of counsel

CWM/tlc  
Enclosure

cc: Ms. Kirsten Weeks (via email)  
Mr. Troy Rendell, Division of Economic Regulation (via email)  
Steven M. Lubertozzi, Chief Regulatory Officer (via email)  
John Hoy, Regional Vice President for Operations (via email)  
Patrick C. Flynn, Regional Director (w/email)

M:\1 ALTAMONTE\UTILITIES INC\LAKE PLACID\(.120) 2005 RATE CASE\PSC Clerk 18 (Account Schedule).wpd

DOCUMENT NUMBER-DATE  
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DETAIL GEN

ERAL LEDGER - GL

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FOR THE 14 PE

RIODS ENDING 12/3

7-Jan

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62	9641	1082000	--ACCUM DEPR-TRANSPORTATION-	-			BEG	-911
					0	0	NET END	0 -911
62	9641	1083002	--ACCUM DEPR.-3021002-- A/D - FRANCHISE FEES			313	9/18/2007 062-MISC.JE.A-09-01	0
					0	313	NET END	-313 -313
62	9641	1083010	--ACCUM DEPR-WATER PLANT--				BEG	-6,036.00
					0	0	NET END	0 -6,036.00
62	9641	1083011	--ACCUM DEPR.-3042011--				BEG	-1,461.00
					0	0	NET END	0 -1,461.00
62	9641	1083021	--ACCUM DEPR.-3043021-- A/D - STRUCTURES & IMPROVEM ENTS A/D - STRUCTURES & IMPROVEM ENTS A/D - STRUCTURES & IMPROVEM ENTS	1,791.00 588 392		9/18/2007 9/18/2007 9/18/2007	062-MISC.JE.A-09-01 062-MISC.JE.A-09-01 062-MISC.JE.A-09-01	0
				2,771.00		0	NET END	2,771.00 2,771.00
62	9641	1083031	--ACCUM DEPR.-3044031--				BEG	-8
				0		0	NET END	0 -8
62	9641	1083032	--ACCUM DEPR.-3204032--				BEG	40
				0		0	NET END	0 40
62	9641	1083042	--ACCUM DEPR.-3305042-- A/D - DISTRIBUTION RESERVOI RS & STANDPIPES A/D - DISTRIBUTION RESERVOI RS & STANDPIPES A/D - DISTRIBUTION RESERVOI RS & STANDPIPES	1,303.00 137 91		9/18/2007 9/18/2007 9/18/2007	062-MISC.JE.A-09-01 062-MISC.JE.A-09-01 062-MISC.JE.A-09-01	0
				1,531.00		0	NET END	1,531.00 1,531.00

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FOR THE 14 PE

RIODS ENDING 12/3

7-Jan

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62	9641	1083045	--ACCUM DEPR.-3335045--				BEG	-51
					0	0	NET END	0 -51
62	9641	1084000	--ACCUM DEPR-SEWER--				BEG	-8,686.00
					0	0	NET END	0 -8,686.00
62	9641	1084010	--ACCUM DEPR.-3612010-- A/D - MANHOLES A/D - MANHOLES A/D - MANHOLES	107 71 47		9/18/2007 9/18/2007 9/18/2007	062-MISC.JE.A-09-01 062-MISC.JE.A-09-01 062-MISC.JE.A-09-01	0

DOCUMENT NUMBER-DATE

08952 OCT-15

FPSC-COMMISSION CLERK

				225	0	NET	225
						END	225
62 *	9641 *	2151000	--RETAINED EARN-PRIOR YEARS- BALANCING ENTRY	-		BEG	2,150.52
			BALANCING ENTRY	23,882.00		9/18/2007 062-MISC.JE.A-09-01	
			BALANCING ENTRY		796	9/18/2007 062-MISC.JE.A-09-01	
			BALANCING ENTRY	313		9/18/2007 062-MISC.JE.A-09-01	
				24,195.00	796	NET	23,399.00
						END	25,549.52
62 *	9641 *	2711000	--CIAC-WATER-UNDISTR.--			BEG	-16
				0	0	NET	0
						END	-16
62 *	9641 *	2721000	--CIAC-SEWER-UNDISTRIB.--			BEG	-378
				0	0	NET	0
						END	-378
62 *	9641 *	2722000	--ACC AMORT-CIA-WATER--			BEG	-2,447.34
				0	0	NET	0
						END	-2,447.34
62 *	9641 *	2722011	--ACC AMORT STRUCT & IMPRV--			BEG	109.94
				0	0	NET	0
						END	109.94
62 *	9641 *	2722014	--ACC AMORT WELLS & SPRINGS-			BEG	175.42
				0	0	NET	0
						END	175.42
62 *	9641 *	2722021	--ACC AMORT STRUCT & IMPRV--			BEG	134.7
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CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
					0	0	NET	0
							END	134.7
62 *	9641 *	2722025	--ACC AMORT ELECTRIC PUMP EQ	UIP--			BEG	1,031.12
					0	0	NET	0
							END	1,031.12
62 *	9641 *	2722031	--ACC AMORT STRUCT & IMPRV--				BEG	3.72
					0	0	NET	0
							END	3.72
62 *	9641 *	2722032	--ACC AMORT WATER TREATMENT	EQPT--			BEG	111.92
					0	0	NET	0
							END	111.92
62 *	9641 *	2722042	--ACC AMORT DIS RESV & STNDP	IPES--			BEG	196.36
					0	0	NET	0
							END	196.36
62 *	9641 *	2722043	--ACC AMORT TRANS & DISTR MA	INS--			BEG	301.8
					0	0	NET	0
							END	301.8
62 *	9641 *	2722045	--ACC AMORT SERVICE LINES--				BEG	182.92
					0	0	NET	0
							END	182.92
62 *	9641 *	2722046	--ACC AMORT METERS--				BEG	210.2

				0	0	NET	0
						END	210.2
62 *	9641 *	2722047	--ACC AMORT METER INSTALLATI	ONS--		BEG	13.18
				0	0	NET	0
						END	13.18
62 *	9641 *	2722048	--ACC AMORT HYDRANTS--			BEG	7.02
				0	0	NET	0
						END	7.02
62 *	9641 *	2723000	--ACC. AMORT-CIA-SEWER--			BEG	-3,824.98
				0	0	NET	0
						END	-3,824.98

□GL 1.2.2 - 2  
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CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62 *	9641 *	2723003	--ACC AMORT BLDGS & STRUCTS-	-			BEG	501.56
				0	0		NET	0
							END	501.56
62 *	9641 *	2723004	--ACC AMORT SEWER LAGOONS--				BEG	0.38
				0	0		NET	0
							END	0.38
62 *	9641 *	2723005	--ACC AMORT SEWAGE TRTMT PLA	NT--			BEG	701.7
				0	0		NET	0
							END	701.7
62 *	9641 *	2723006	--ACC AMORT SEWAGE SERVICE L	INES--			BEG	168.38
				0	0		NET	0
							END	168.38
62 *	9641 *	2723007	--ACC AMORT FORCE OR VACUUM	MAINS--			BEG	395.6
				0	0		NET	0
							END	395.6
62 *	9641 *	2723008	--ACC AMORT SEWER MAINS--				BEG	420.04
				0	0		NET	0
							END	420.04
62 *	9641 *	2723009	--ACC AMORT OUTFALL LINES--				BEG	18.36
				0	0		NET	0
							END	18.36
62 *	9641 *	2723011	--ACC AMORT LIFT STATION--				BEG	1,311.48
				0	0		NET	0
							END	1,311.48
62 *	9641 *	3043021	--STRUCT & IMPRV (PUMP PLT)-	-	18,810.00	9/18/2007	062-MISC.JE.A-09-01	0
			STRUCTURES & IMPROVEMENTS					
				0	18,810.00			-18,810.00
								-18,810.00
62 *	9641 *	3305042	--DIST RESV & STNDPIPES--		5,073.00	9/18/2007	062-MISC.JE.A-09-01	0
			DISTRIBUTION RESERVOIRS & S					
			TANDPIPES					
				0	5,073.00			-5,073.00
								-5,073.00

□GL 1.2.2 - 2  
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CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62	9641	3486096	--UNDISTR WATER PLANT--				BEG	5,633.00
					0	0	NET	0
							END	5,633.00
62	9641	3486098	--OTHER ASSETS--				BEG	403
					0	0	NET	0
							END	403
62	9641	3612010	--MANHOLES-- MANHOLES				BEG	0
					3,200.00	9/18/2007	062-MISC.JE.A-09-01	
					0	3,200.00	NET	-3,200.00
							END	-3,200.00
62	9641	3917000	--TRANSPORTATION EQPT--				BEG	911
					0	0	NET	0
							END	911
62	9641	3975000	--MISC EQUIP SEWER--				BEG	579
					0	0	NET	0
							END	579
62	9641	3985000	--OTHER TANGIBLE PLT SEWER--				BEG	8,107.00
					0	0	NET	0
							END	8,107.00
62	9641	4032021	--DEPRECIATION-10121-- DEPRECIATION EXPENSE - STRU CTURES & IMPROVEMENTS				BEG	0
					392	9/18/2007	062-MISC.JE.A-09-01	
					0	392	NET	-392
							END	-392
62	9641	4032042	--DEPRECIATION-10142-- DEPRECIATION EXPENSE - DIST RIBUTION RESERVOIRS & STAND PIPES				BEG	0
					91	9/18/2007	062-MISC.JE.A-09-01	
					0	91	NET	-91
							END	-91
62	9641	4033010	--DEPRECIATION-10210-- DEPRECIATION EXPENSE - MANH OLES				BEG	0
					47	9/18/2007	062-MISC.JE.A-09-01	
					0	47	NET	-47
							END	-47
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CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
			GRAND TOTALS:	28,722.00	28,722.00		BEG	0
							NET	0
							END	0

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