

Ruth Nettles

070693-WS

From: Michele Parks [michele@RSBattorneys.com]
Sent: Friday, August 07, 2009 10:52 AM
To: Filings@psc.state.fl.us
Cc: Rick Wright; jphoy@uiwater.com; keweeks@uiwater.com
Subject: Lake Utility Services, Inc./Docket No. 070693-WS
Attachments: PSC Clerk 31 (Commission Ordered Adjustments).ltr.pdf

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- b. Docket No.: 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Rate Increase in Lake County
- c. Lake Utility Services, Inc.
- d. 11 pages (1 page letter; 1 page Notice of Filing and 9 page report)
- e. Compliance with PSC Order No.: 09-0101-PAA-WS

DOCUMENT NUMBER-DATE
08168 AUG-7 8
FPSC-COMMISSION CLERK

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August 7, 2009

E-FILING

Ann Cole, Commission Clerk
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

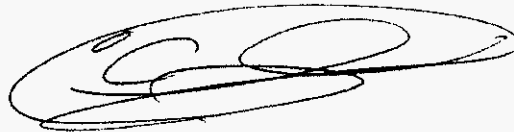
RE: Docket No. 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Rate Increase in Lake County, Florida
Our File No.: 30057.148

Dear Ms. Cole:

Commission Order No. PSC-09-0101-PAA-WS requires that Lake Utility Services, Inc., verify that the Commission Ordered Adjustments ("COAs") have been made on its books and records. Enclosed is a copy of the bookkeeping entries reflecting the COAs.

Should you have any questions, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CM/mp
Enclosures

cc: Rick Wright, Division of Economic Regulation (w/enclosures) (via e-mail)
John P. Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)
Ms. Kirsten Weeks (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\UTILITIES INC\MILES GRANT\(.149) 2007 RATE CASE\PSC Clerk 16 (Commission Ordered Adjustments).ltr.doc

DOCUMENT NUMBER-DATE
08168 AUG-7 8
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
LAKE UTILITY SERVICES, INC.,
for Increase in Water and Wastewater
Rates in Lake County, Florida

DOCKET NO. 070693-WS

NOTICE OF FILING

Applicant, LAKE UTILITY SERVICES, INC., by and through its undersigned attorneys and pursuant to Order No.: PSC-09-0101-PAA-WS, hereby gives notice of filing in the above-referenced docket verification that Commission Order Adjustments have been made on the Utility's Books.

Respectfully submitted on this 7th day of
August, 2009, by:

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Longwood, Florida 32779
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By: 

CHRISTIAN W. MARCELLI

For the Firm

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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

LAKE UTILITY SERVICES, INC.
DOCKET NO. 070693-WS
COMMISSION ORDERED ADJUSTMENTS

Adjustment No. 1

Purpose: To correct previously booked Commission ordered adjustments and to rollforward the related accumulated depreciation through August 2009.
Location: AF No. 1 and pages 4 and 35 of the PAA order.

<u>Ledger</u>	<u>Business Unit</u>	<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>	
UR	251102	1055	Structures & Improvements - Water Treatment Plant		2,848	
UR	251102	1090	Supply Mains	39,121		48.30%
UR	251102	1095	Power Generation Equipment	40,219		49.66%
UR	251102	1105	Electric Pump Equipment - Water Treatment Plant		40,218	
UR	251102	1120	Distribution Reservoirs & Standpipes		66,600	
UR	251102	1125	Transmission & Distribution Mains		39,121	
UR	251102	1130	Service Lines	1		0.00%
UR	251102	1135	Meters	1,003		1.24%
UR	251102	1140	Meter Installations		1,003	
UR	251102	1140	Office Structures & Improvements	651		0.80%
UR	251102	1140	Office Furniture & Equipment		1,226	
UR	251102	1195	Laboratory Equipment		1,989	
UR	251102	1190	Tools, Shop, & Garage Equipment		4,520	
UR	251102	1205	Communication Equipment		460	
UR	251102	1215	Water Plant Allocated		2,722	
UR	251102	1030	Land & Land Rights - Pump		22,841	
UR	251102	1035	Land & Land Rights - Water Treatment	22,840		
UR	251103	1300	Structures & Improvements - Sewer Treatment Plant		1,513	2.57%
UR	251103	1345	Force Mains		54,404	92.40%
UR	251103	1350	Gravity Mains	54,404		
UR	251103	1400	Treatment & Disposal - Sewer Treatment Plant		300	0.51%
UR	251103	1470	Tools, Shop, & Garage Equipment		2,663	4.52%
UR	251103	1270	Land & Land Rights - Sewer Treatment		784,994	
UR	251102	1885	A/D - Supply Mains		6,884	
UR	251102	1890	A/D - Power Generation Equipment		7,077	
UR	251102	1925	A/D - Service Lines		0	
UR	251102	1930	A/D - Meters		176	
UR	251102	1970	A/D - Office Structures & Improvements		115	

UR	251103	2060	A/D - Structures & Improvements - Sewer Treatment Plant	4,519	
UR	251103	2105	A/D - Force Mains	162,483	
UR	251103	2160	A/D - Treatment & Disposal - Sewer Treatment Plant	896	
UR	251103	2230	A/D - Tools, Shop, & Garage Equipment	7,953	
UR	251102	6495	Dep Exp - Supply Mains	745	
UR	251102	6500	Dep Exp - Power Generation Equipment	1,341	
UR	251102	6535	Dep Exp - Service Lines	0	
UR	251102	6540	Dep Exp - Meters	33	
UR	251102	6580	Dep Exp - Office Structures & Improvements	29	
UR	251103	6665	Dep Exp - Structures & Improvements - Sewer Treatment Plant		32
UR	251103	6710	Dep Exp - Force Mains		1,209
UR	251103	6765	Dep Exp - Treatment & Disposal - Sewer Treatment Plant		11
UR	251103	6835	Dep Exp - Tools, Shop, & Garage Equipment		111
UR	251102	6620	Dep Exp - Other Tangible Water Plant	91,817	
UR	251103	6860	Dep Exp - Other Tangible Sewer Plant	614,982	

Adjustment No. 2

Purpose: To remove undocumented plant additions and roll forward the associated accumulated depreciation through August 2009.

Location: AF No. 3 and pages 4 and 35 of the PAA order.

<u>Ledger</u>	<u>Business Unit</u>	<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
UR	251102	1020	Organization		215
UR	251102	1025	Franchises		175
UR	251102	1050	Structures & Improvements - Source of Supply		771
UR	251102	1055	Structures & Improvements - Water Treatment		22,126
UR	251102	1080	Wells & Springs		17,971
UR	251102	1105	Electric Pump Equipment - Treatment		3,728
UR	251102	1115	Water Treatment Equipment		2,300
UR	251102	1120	Distribution, Reservoirs, & Standpipes		23,279
UR	251102	1125	Transmission & Distribution Mains		104,725
UR	251102	1130	Service Lines		13,686
UR	251102	1135	Meters		2,557
UR	251102	1140	Meter Installations		385
UR	251102	1145	Hydrants		5,594
UR	251102	1175	Office Structures & Improvements		1,070
UR	251102	1180	Office Furniture & Equipment		441
UR	251102	1190	Tools, Shop, & Garage Equipment		644
UR	251102	1195	Laboratory Equipment		84

UR	251102	1205	Communication Equipment		103
UR	251103	1245	Organization		24
UR	251103	1250	Franchises	0	
UR	251103	1270	Land & Land Rights - Sewer Treatment		22,000
UR	251103	1295	Structures & Improvements - Lift Station		3,837
UR	251103	1300	Structures & Improvements - Sewer Treatment		7,141
UR	251103	1360	Service Lines		995
UR	251103	1345	Force Mains		1,754
UR	251103	1350	Sewer Mains		5,170
UR	251103	1353	Manholes		1,221
UR	251103	1395	Lagoons		283
UR	251103	1400	Sewer Treatment Plant		1,135
UR	251103	1420	Outfall Lines	0	
UR	251103	1460	Office Furniture & Equipment		2
UR	251103	1470	Tools, Shop, & Garage Equipment		15
UR	251102	1835	A/D - Organization	19	
UR	251102	1840	A/D - Franchises	15	
UR	251102	1845	A/D - Structures & Improvements - Source of Supply	67	
UR	251102	1850	A/D - Structures & Improvements - Water Treatment	1,927	
UR	251102	1875	A/D - Wells & Springs	1,565	
UR	251102	1900	A/D - Electric Pump Equipment - Treatment	325	
UR	251102	1910	A/D - Water Treatment Equipment	200	
UR	251102	1915	A/D - Distribution, Reservoirs, & Standpipes	2,028	
UR	251102	1920	A/D - Transmission & Distribution Mains	9,121	
UR	251102	1925	A/D - Service Lines	1,192	
UR	251102	1930	A/D - Meters	223	
UR	251102	1935	A/D - Meter Installations	34	
UR	251102	1940	A/D - Hydrants	487	
UR	251102	1970	A/D - Office Structures & Improvements	93	
UR	251102	1975	A/D - Office Furniture & Equipment	38	
UR	251102	1985	A/D - Tools, Shop, & Garage Equipment	56	
UR	251102	1990	A/D - Laboratory Equipment	7	
UR	251102	2000	A/D - Communication Equipment	9	
UR	251103	2035	A/D - Organization	0	
UR	251103	2055	A/D - Structures & Improvements - Lift Station	43	
UR	251103	2060	A/D - Structures & Improvements - Sewer Treatment	81	
UR	251103	2120	A/D - Service Lines	11	
UR	251103	2105	A/D - Force Mains	20	
UR	251103	2110	A/D - Sewer Mains	58	
UR	251103	2113	A/D - Manholes	14	
UR	251103	2155	A/D - Lagoons	3	

UR	251103	2160	A/D - Sewer Treatment Plant	13
UR	251103	2220	A/D - Office Furniture & Equipment	0
UR	251103	2230	A/D - Tools, Shop, & Garage Equipment	0
UR	251102	6445	Dep Exp - Organization	4
UR	251102	6450	Dep Exp - Franchises	3
UR	251102	6455	Dep Exp - Structures & Improvements - Source of Supply	16
UR	251102	6460	Dep Exp - Structures & Improvements - Water Treatment	461
UR	251102	6485	Dep Exp - Wells & Springs	399
UR	251102	6510	Dep Exp - Electric Pump Equipment - Treatment	124
UR	251102	6520	Dep Exp - Water Treatment Equipment	70
UR	251102	6525	Dep Exp - Distribution, Reservoirs, & Standpipes	419
UR	251102	6530	Dep Exp - Transmission & Distribution Mains	1,624
UR	251102	6535	Dep Exp - Service Lines	304
UR	251102	6540	Dep Exp - Meters	85
UR	251102	6545	Dep Exp - Meter Installations	13
UR	251102	6550	Dep Exp - Hydrants	83
UR	251102	6580	Dep Exp - Office Structures & Improvements	18
UR	251102	6585	Dep Exp - Office Furniture & Equipment	20
UR	251102	6595	Dep Exp - Tools, Shop, & Garage Equipment	27
UR	251102	6600	Dep Exp - Laboratory Equipment	4
UR	251102	6610	Dep Exp - Communication Equipment	7
UR	251103	6640	Dep Exp - Organization	0
UR	251103	6660	Dep Exp - Structures & Improvements - Lift Station	80
UR	251103	6665	Dep Exp - Structures & Improvements - Sewer Treatment	149
UR	251103	6725	Dep Exp - Service Lines	17
UR	251103	6710	Dep Exp - Force Mains	39
UR	251103	6715	Dep Exp - Sewer Mains	77
UR	251103	6717	Dep Exp - Manholes	27
UR	251103	6760	Dep Exp - Lagoons	10
UR	251103	6765	Dep Exp - Sewer Treatment Plant	42
UR	251103	6825	Dep Exp - Office Furniture & Equipment	0
UR	251103	6835	Dep Exp - Tools, Shop, & Garage Equipment	1
UR	251102	6620	Dep Exp - Other Tangible Water Plant	178,791
UR	251103	6860	Dep Exp - Other Tangible Sewer Plant	42,866

Adjustment No. 3

Purpose: To remove capitalized expenses and roll forward the associated accumulated depreciation through August 2009.

Location: AF No. 4 and pages 4 and 35 of the PAA order.

<u>Ledger</u>	<u>Business Unit</u>	<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
UR	251102	1020	Organization		120
UR	251102	1025	Franchises		97
UR	251102	1050	Structures & Improvements - Source of Supply		430
UR	251102	1055	Structures & Improvements - Water Treatment		12,321
UR	251102	1080	Wells & Springs		10,008
UR	251102	1105	Electric Pump Equipment - Treatment		2,076
UR	251102	1115	Water Treatment Equipment		1,281
UR	251102	1120	Distribution, Reservoirs, & Standpipes		12,964
UR	251102	1125	Transmission & Distribution Mains		58,319
UR	251102	1130	Service Lines		7,621
UR	251102	1135	Meters		1,424
UR	251102	1140	Meter Installations		214
UR	251102	1145	Hydrants		3,115
UR	251102	1175	Office Structures & Improvements		596
UR	251102	1180	Office Furniture & Equipment		246
UR	251102	1190	Tools, Shop, & Garage Equipment		358
UR	251102	1195	Laboratory Equipment		47
UR	251102	1205	Communication Equipment		57
UR	251103	1245	Organization		72
UR	251103	1250	Franchises	0	
UR	251103	1295	Structures & Improvements - Lift Station		11,457
UR	251103	1300	Structures & Improvements - Sewer Treatment		21,319
UR	251103	1360	Service Lines		2,969
UR	251103	1345	Force Mains		5,237
UR	251103	1350	Sewer Mains		15,436
UR	251103	1353	Manholes		3,645
UR	251103	1395	Lagoons		844
UR	251103	1400	Sewer Treatment Plant		3,389
UR	251103	1420	Outfall Lines	0	
UR	251103	1460	Office Furniture & Equipment		5
UR	251103	1470	Tools, Shop, & Garage Equipment		44
UR	251102	1835	A/D - Organization	10	
UR	251102	1840	A/D - Franchises	8	
UR	251102	1845	A/D - Structures & Improvements - Source of Supply	34	
UR	251102	1850	A/D - Structures & Improvements - Water Treatment	982	
UR	251102	1875	A/D - Wells & Springs	798	
UR	251102	1900	A/D - Electric Pump Equipment - Treatment	166	
UR	251102	1910	A/D - Water Treatment Equipment	102	
UR	251102	1915	A/D - Distribution, Reservoirs, & Standpipes	1,033	

UR	251102	1920	A/D - Transmission & Distribution Mains	4,649
UR	251102	1925	A/D - Service Lines	608
UR	251102	1930	A/D - Meters	114
UR	251102	1935	A/D - Meter Installations	17
UR	251102	1940	A/D - Hydrants	248
UR	251102	1970	A/D - Office Structures & Improvements	48
UR	251102	1975	A/D - Office Furniture & Equipment	20
UR	251102	1985	A/D - Tools, Shop, & Garage Equipment	29
UR	251102	1990	A/D - Laboratory Equipment	4
UR	251102	2000	A/D - Communication Equipment	5
UR	251103	2035	A/D - Organization	4
UR	251103	2055	A/D - Structures & Improvements - Lift Station	672
UR	251103	2060	A/D - Structures & Improvements - Sewer Treatment	1,251
UR	251103	2120	A/D - Service Lines	174
UR	251103	2105	A/D - Force Mains	307
UR	251103	2110	A/D - Sewer Mains	906
UR	251103	2113	A/D - Manholes	214
UR	251103	2155	A/D - Lagoons	50
UR	251103	2160	A/D - Sewer Treatment Plant	199
UR	251103	2220	A/D - Office Furniture & Equipment	0
UR	251103	2230	A/D - Tools, Shop, & Garage Equipment	3
UR	251102	6445	Dep Exp - Organization	2
UR	251102	6450	Dep Exp - Franchises	2
UR	251102	6455	Dep Exp - Structures & Improvements - Source of Supply	9
UR	251102	6460	Dep Exp - Structures & Improvements - Water Treatment	257
UR	251102	6485	Dep Exp - Wells & Springs	222
UR	251102	6510	Dep Exp - Electric Pump Equipment - Treatment	69
UR	251102	6520	Dep Exp - Water Treatment Equipment	39
UR	251102	6525	Dep Exp - Distribution, Reservoirs, & Standpipes	234
UR	251102	6530	Dep Exp - Transmission & Distribution Mains	904
UR	251102	6535	Dep Exp - Service Lines	169
UR	251102	6540	Dep Exp - Meters	47
UR	251102	6545	Dep Exp - Meter Installations	7
UR	251102	6550	Dep Exp - Hydrants	46
UR	251102	6580	Dep Exp - Office Structures & Improvements	10
UR	251102	6585	Dep Exp - Office Furniture & Equipment	11
UR	251102	6595	Dep Exp - Tools, Shop, & Garage Equipment	15
UR	251102	6600	Dep Exp - Laboratory Equipment	2
UR	251102	6610	Dep Exp - Communication Equipment	4
UR	251103	6640	Dep Exp - Organization	1
UR	251103	6660	Dep Exp - Structures & Improvements - Lift Station	239

UR	251103	6665	Dep Exp - Structures & Improvements - Sewer Treatment	444
UR	251103	6725	Dep Exp - Service Lines	52
UR	251103	6710	Dep Exp - Force Mains	116
UR	251103	6715	Dep Exp - Sewer Mains	229
UR	251103	6717	Dep Exp - Manholes	81
UR	251103	6760	Dep Exp - Lagoons	31
UR	251103	6765	Dep Exp - Sewer Treatment Plant	126
UR	251103	6825	Dep Exp - Office Furniture & Equipment	0
UR	251103	6835	Dep Exp - Tools, Shop, & Garage Equipment	2
UR	251102	6620	Dep Exp - Other Tangible Water Plant	100,373
UR	251103	6860	Dep Exp - Other Tangible Sewer Plant	59,318

Adjustment No. 4

Purpose: To reflect discrepancies from Staff's calculation of CIAC to the company's calculation of CIAC and roll forward the accumulated amortization through August 2009 based on the UPIS recalculation.
Location: Pages 5 and 32 of the PAA order.

<u>Ledger</u>	<u>Business Unit</u>	<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
UR	251102	3435	CIAC - Water Tap	25,794	
UR	251102	3265	CIAC - Structures & Improvements - Source of Supply	56	
UR	251102	3270	CIAC - Structures & Improvements - Water Treatment	863	
UR	251102	3295	CIAC - Wells & Springs	818	
UR	251102	3320	CIAC - Electric Pump Equipment - Treatment	159	
UR	251102	3330	CIAC - Water Treatment Equipment	111	
UR	251102	3335	CIAC - Distribution, Reservoirs, & Standpipes	407	
UR	251102	3340	CIAC - Transmission & Distribution Mains	21,438	
UR	251102	3345	CIAC - Service Lines	4,668	
UR	251102	3350	CIAC - Meters	181	
UR	251102	3355	CIAC - Meter Installations	8	
UR	251102	3360	CIAC - Hydrants	2,543	
UR	251103	3705	CIAC - Sewer Tap	1,033	
UR	251103	3530	CIAC - Structures & Improvements - Lift Station	654	
UR	251103	3535	CIAC - Structures & Improvements - Sewer Treatment	223	
UR	251103	3565	CIAC - Service Lines	172	
UR	251103	3550	CIAC - Force Mains	308	
UR	251103	3555	CIAC - Sewer Mains	733	
UR	251103	3557	CIAC - Manholes	336	
UR	251103	3600	CIAC - Lagoons	9	
UR	251103	3605	CIAC - Sewer Treatment Plant	39	

UR	251103	3625	CIAC - Outfall Lines	1
UR	251103	3705	CIAC - Reuse Tap	217
UR	251102	3980	A/A CIAC - Water Tap	154,257
UR	251102	3810	A/A CIAC - Structures & Improvements - Source of Supply	332
UR	251102	3815	A/A CIAC - Structures & Improvements - Water Treatment	5,160
UR	251102	3840	A/A CIAC - Wells & Springs	4,895
UR	251102	3870	A/A CIAC - Electric Pump Equipment - Treatment	952
UR	251102	3875	A/A CIAC - Water Treatment Equipment	665
UR	251102	3880	A/A CIAC - Distribution, Reservoirs, & Standpipes	2,434
UR	251102	3885	A/A CIAC - Transmission & Distribution Mains	128,208
UR	251102	3890	A/A CIAC - Service Lines	27,914
UR	251102	3895	A/A CIAC - Meters	1,083
UR	251102	3900	A/A CIAC - Meter Installations	46
UR	251102	3995	A/A CIAC - Hydrants	15,209
UR	251103	4265	A/A CIAC - Sewer Tap	22,791
UR	251103	4075	A/A CIAC - Structures & Improvements - Lift Station	14,418
UR	251103	4085	A/A CIAC - Structures & Improvements - Sewer Treatment	4,912
UR	251103	4115	A/A CIAC - Service Lines	3,798
UR	251103	4100	A/A CIAC - Force Mains	6,792
UR	251103	4105	A/A CIAC - Sewer Mains	16,160
UR	251103	4107	A/A CIAC - Manholes	7,413
UR	251103	4150	A/A CIAC - Lagoons	198
UR	251103	4155	A/A CIAC - Sewer Treatment Plant	867
UR	251103	4175	A/A CIAC - Outfall Lines	31
UR	251103	4330	A/A CIAC - Reuse Tap	4,778
UR	251102	3980	Amort Exp CIAC - Water Tap	430
UR	251102	3810	Amort Exp CIAC - Structures & Improvements - Source of Supply	1
UR	251102	3815	Amort Exp CIAC - Structures & Improvements - Water Treatment	18
UR	251102	3840	Amort Exp CIAC - Wells & Springs	18
UR	251102	3870	Amort Exp CIAC - Electric Pump Equipment - Treatment	5
UR	251102	3875	Amort Exp CIAC - Water Treatment Equipment	3
UR	251102	3880	Amort Exp CIAC - Distribution, Reservoirs, & Standpipes	7
UR	251102	3885	Amort Exp CIAC - Transmission & Distribution Mains	332
UR	251102	3890	Amort Exp CIAC - Service Lines	104
UR	251102	3895	Amort Exp CIAC - Meters	6
UR	251102	3900	Amort Exp CIAC - Meter Installations	0
UR	251102	3995	Amort Exp CIAC - Hydrants	38
UR	251103	4265	Amort Exp CIAC - Sewer Tap	17
UR	251103	4075	Amort Exp CIAC - Structures & Improvements - Lift Station	14
UR	251103	4085	Amort Exp CIAC - Structures & Improvements - Sewer Treatment	5
UR	251103	4115	Amort Exp CIAC - Service Lines	3

UR	251103	4100	Amort Exp CIAC - Force Mains	7	
UR	251103	4105	Amort Exp CIAC - Sewer Mains	11	
UR	251103	4107	Amort Exp CIAC - Manholes	7	
UR	251103	4150	Amort Exp CIAC - Lagoons	0	
UR	251103	4155	Amort Exp CIAC - Sewer Treatment Plant	1	
UR	251103	4175	Amort Exp CIAC - Outfall Lines	0	
UR	251103	4330	Amort Exp CIAC - Reuse Tap	4	
UR	251102	6620	Dep Exp - Other Tangible Water Plant		399,162
UR	251103	6860	Dep Exp - Other Tangible Sewer Plant		85,952