

Dorothy Menasco

From: Ann Bassett [abassett@lawfla.com]
Sent: Monday, December 12, 2011 9:22 AM
To: Filings@psc.state.fl.us; Bart Fletcher; jay@c21gulfcoastrealty.com; michael@rapacpas.com; Keino Young
Subject: Docket 100128-WU
Attachments: 2011-12-12, 100128, Letter to Cole transmitting adjusting journal entries.pdf

The person responsible for this electronic filing is:

Norman H. Horton, Jr.
Messer, Caparello & Self, P.A.
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The Docket No. is 100128-WU - Application for Increase in Water Rates in Gulf County by Lighthouse Utilities Company, Inc.

This is being filed on behalf of Lighthouse Utilities Company, Inc.

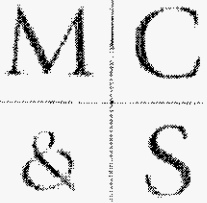
Total Number of Pages is 7

Lighthouse Utilities Company, Inc.'s Letter transmitting Adjusting Journal Entries

Ann Bassett
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MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

www.lawfla.com

December 12, 2011

ELECTRONIC FILING

Ms. Ann Cole, Commission Clerk
Office of Commission Clerk
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

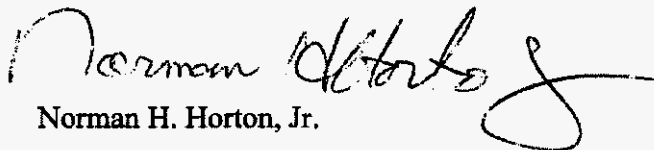
Re: Docket No. 100128-WU

Dear Ms. Cole:

Pursuant to the requirements of Order No. PSC-11-0368-PAA-WU which became final, September 26, 2011, attached are the adjusting journal entries for Lighthouse Utilities Company, Inc. required by the decision in the cited order.

Should you have any questions, please do not hesitate to get in touch with me. Thank you for your assistance with this filing.

Sincerely,


Norman H. Horton, Jr.

NHH:amb

cc: Keino Young, Esq.
Mr. Bart Fletcher
Mr. Jay Rish
Mr. Michael McKenzie

9:16 AM
 12/09/11
 Accrual Basis

Lighthouse Utilities Co Inc
 Adjusting Journal Entries
 December 31, 2009

Date	Num	Account	Debit	Credit	Account Type
12/31/2009	Audit 1	Rental Expense Postage & Delivery	110.00	110.00	Expense Expense
			110.00	110.00	
12/31/2009	Audit 2	Wages and Salaries- Directors Directors fees	18,000.00	18,000.00	Expense Other Expense
			18,000.00	18,000.00	
12/31/2009	Audit 3	6410 - 618.8/Water 20000 - Accounts Payable	33.00	33.00	Expense Accounts Payable
			33.00	33.00	
12/31/2009	Audit 4	6400 - 615.1-Purchased Power 20000 - Accounts Payable Purchased Power	43.00 45.00	88.00	Expense Accounts Payable Other Expense
			88.00	88.00	
12/31/2009	Audit 5	Rental Expense 20000 - Accounts Payable Rent Expense	500.00 3,000.00	3,500.00	Expense Accounts Payable Other Expense
			3,500.00	3,500.00	
12/31/2009	Audit 6	6110 - Automobile Expense 20000 - Accounts Payable Auto Expense	5,321.00 27.00	5,348.00	Expense Accounts Payable Other Expense
			5,348.00	5,348.00	
12/31/2009	Audit 7	Worker's Compensation 20000 - Accounts Payable	210.00	210.00	Expense Accounts Payable
			210.00	210.00	
12/31/2008	Audit 8	Regulatory Assessment Fee 20000 - Accounts Payable	198.00	198.00	Other Expense Accounts Payable
			198.00	198.00	

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Lighthouse Utilities Co Inc
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 December 31, 2009

Date	Num	Account	Debit	Credit	Account Type
12/31/2009	Audit 9	Payroll Taxes 20000 - Accounts Payable	3.00	3.00	Expense Accounts Payable
			<u>3.00</u>	<u>3.00</u>	
12/31/2009	Audit 10	408.11-Property Taxes 20000 - Accounts Payable	443.00	443.00	Other Expense Accounts Payable
			<u>443.00</u>	<u>443.00</u>	
12/31/2009	Audit 11	Chemicals & Supplies Water Sample Test Water Treatment Chemicals & Supplies 20000 - Accounts Payable	32.67 33.33 450.00	66.00 450.00	Expense Expense Expense Expense Accounts Payable
			<u>518.00</u>	<u>518.00</u>	
12/31/2009	Audit 12	Water Sample Test Water Sample Test 20000 - Accounts Payable	105.00 105.00	210.00	Expense Other Expense Accounts Payable
			<u>210.00</u>	<u>210.00</u>	
12/31/2009	Audit 13	6400 - 615.1-Purchased Power Purchased Power	5,465.00	5,465.00	Expense Other Expense
			<u>5,465.00</u>	<u>5,465.00</u>	
12/31/2009	Audit 14	Payroll-401(K) Company Contrib 1200 - Accounts Receivable	11,198.00	11,198.00	Expense Accounts Receivable
			<u>11,198.00</u>	<u>11,198.00</u>	
12/31/2009	Audit 15	Supplies 20000 - Accounts Payable Supply	526.00 222.00	748.00	Expense Accounts Payable Other Expense
			<u>748.00</u>	<u>748.00</u>	

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 December 31, 2009

Date	Num	Account	Debit	Credit	Account Type	
12/31/2009	Audit 16	301-Organization	1,371.00		Fixed Asset	
		304-Structure/Improvements		177,621.00	Fixed Asset	
		307-Wells		22,879.00	Fixed Asset	
		309-Supply Mains		209,548.47	Fixed Asset	
		311-Pumping Equipment	4,583.00		Fixed Asset	
		320-Water Treatment Equip		301,817.00	Fixed Asset	
		330-Distribution Reservoirs	272,197.00		Fixed Asset	
		331-Distribution Mains	332,837.00		Fixed Asset	
		333-Services		297,086.00	Fixed Asset	
		334-Meters & Meter Installs	161,382.98		Fixed Asset	
		340-Office Furniture		207,155.98	Fixed Asset	
		310 - Power Generation Equipment	19,988.00		Fixed Asset	
		304 - Structures & Improvements	129,305.00		Fixed Asset	
		335 - Hydrants	14,849.00		Fixed Asset	
		338 - Other Plant & Miscellaneous Equ	7,094.00		Fixed Asset	
		343 - Tools, Shop & Garage	209.00		Fixed Asset	
		345 - Power Operated Equipment	16,500.00		Fixed Asset	
		Contractual Services- Mgmt Fees	10,400.00		Expense	
		108-Accumulated Depreciation	169,430.00		Fixed Asset	
		403-Dep less CIAC amortz		10,098.00	Other Expense	
		108-Accumulated Depreciation		508.00	Fixed Asset	
		403-Dep less CIAC amortz	508.00		Other Expense	
		408.11-Property Taxes	494.00		Other Expense	
		1110 - Retained Earnings	85,487.47		Equity	
				1,226,713.45	1,226,713.45	
		12/31/2009	Audit 17	Non U&U Assets	81,022.00	
331-Distribution Mains				81,022.00	Fixed Asset	
403-Dep less CIAC amortz				824.00	Other Expense	
408.11-Property Taxes				1,264.00	Other Expense	
Property Tax	1,264.00				Other Expense	
Depreciation expense	824.00				Other Expense	
		83,110.00	83,110.00			

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Date	Num	Account	Debit	Credit	Account Type
12/31/2009	Audit 18	Surveying/Engineering CUP Permit	5,606.00	5,606.00	Expense Other Asset
			5,606.00	5,606.00	
12/31/2009	Audit 19	Surveying/Engineering Acc Amort- CUP Permit	1,121.20	1,121.20	Expense Other Asset
			1,121.20	1,121.20	
12/31/2009	Audit 29	Equip Repairs/Maint & Supplies Repairs/Maint & Supplies 20000 - Accounts Payable Mileage Reimbursement Travel	1,852.00 3,196.00 1,650.00	5,048.00 1,650.00	Expense Other Expense Accounts Payable Expense Other Expense
			6,698.00	6,698.00	
12/31/2009	Audit 31	6400 - 615.1-Purchased Power Supplies	678.00	678.00	Expense Expense
			678.00	678.00	
12/31/2009	Audit 32	Auto Insurance General Liability	53.00	53.00	Expense Expense
			53.00	53.00	
12/31/2009	Audit 35	Depreciation expense Acc Dep- Non U&U Assats	6,928.00	6,928.00	Other Expense Other Asset
			6,928.00	6,928.00	
TOTAL			1,376,975.65	1,376,975.65	

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 Adjusting Journal Entries
 January through December 2011

Date	Num	Account	Debit	Credit	Account Type
1/1/2011	Audit 24	Utility Rate Case Expense 20000 - Accounts Payable	12,625.00		Other Asset
				12,625.00	Accounts Payable
			12,625.00	12,625.00	
1/1/2011	Audit 25	Utility Rate Case Expense 20000 - Accounts Payable	3,500.00		Other Asset
				3,500.00	Accounts Payable
			3,500.00	3,500.00	
1/1/2011	Audit 26	Utility Rate Case Expense 20000 - Accounts Payable	17,640.00		Other Asset
				17,640.00	Accounts Payable
			17,640.00	17,640.00	
1/1/2011	Audit 27	Utility Rate Case Expense 20000 - Accounts Payable	30,593.00		Other Asset
				30,593.00	Accounts Payable
			30,593.00	30,593.00	
1/1/2011	Audit 28	Non Utility Rate Case Expense 20000 - Accounts Payable	6,900.00		Other Asset
				6,900.00	Accounts Payable
			6,900.00	6,900.00	
9/1/2011	Audit 30	Acc Amort- Rates Case Expense Rate case expense		1,340.75	Other Asset
			1,340.75		Other Expense
			1,340.75	1,340.75	
1/1/2011	Audit 33	Non Utility Rate Case Expense 20000 - Accounts Payable	575.00		Other Asset
				575.00	Accounts Payable
			575.00	575.00	
9/1/2011	Audit 34	Acc amort- NU rate case expense Amortization		155.73	Other Asset
			155.73		Other Expense
			155.73	155.73	

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 January through December 2011

Date	Num	Account	Debit	Credit	Account Type
10/1/2011	Audit 36	Acc Amort- Rates Case Expense Rate case expense	1,340.75	1,340.75	Other Asset Other Expense
			1,340.75	1,340.75	
11/1/2011	Audit 37	Acc Amort- Rates Case Expense Rate case expense	1,340.75	1,340.75	Other Asset Other Expense
			1,340.75	1,340.75	
12/1/2011	Audit 38	Acc Amort- Rates Case Expense Rate case expense	1,340.75	1,340.75	Other Asset Other Expense
			1,340.75	1,340.75	
10/1/2011	Audit 39	Acc amort- NU rate case expense Amortization	155.73	155.73	Other Asset Other Expense
			155.73	155.73	
11/1/2011	Audit 40	Acc amort- NU rate case expense Amortization	155.73	155.73	Other Asset Other Expense
			155.73	155.73	
12/1/2011	Audit 41	Acc amort- NU rate case expense Amortization	155.73	155.73	Other Asset Other Expense
			155.73	155.73	
TOTAL			77,818.92	77,818.92	