

**Eric Fryson**

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**From:** Dana Rudolf [drudolf@sfflaw.com]  
**Sent:** Tuesday, February 12, 2013 12:35 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Martin Friedman; bryon\_smith@wgresorts.com; Avy Smith  
**Subject:** Docket No. 110141-WS; Application for Staff Assisted Rate Case in Polk County by Grenelefe Resort Utility, Inc.

**Attachments:** PSC Clerk 06 (Commission Ordered Adjustments).ltr.pdf

- a) Martin S. Friedman, Esquire  
Sundstrom, Friedman & Fumero, LLP  
766 North Sun Drive, Suite 4030  
Lake Mary, FL 32746  
(407) 830-6331  
[mfriedman@sfflaw.com](mailto:mfriedman@sfflaw.com)
- b) Docket No. 110141-WS  
Application for Staff Assisted Rate Case in Polk County by Grenelefe Resort Utility, Inc.
- c) Grenelefe Resort Utility, Inc.
- d) 7 pages
- e) Verification that COAs have been made.

107-018-01

DOCUMENT NUMBER - DATE

00819 FEB 12 2013

FPSC-COMMISSION CLERK



February 12, 2013

E-FILING

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

RE: Docket No.: 110141-WS; Grenelefe Resort Utility, Inc.; Staff Assisted Rate Case  
Our File No.: 37058.04

Dear Ms. Cole:

Commission Order No. PSC-12-0433-PAA-WS requires that Grenelefe Resort Utility, 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,

Martin S. Friedman  
For the Firm

MSF/dmp  
Enclosure

cc: Bryon Smith (w/enclosures) (via e-mail)  
Avy Smith (w/enclosures) (via e-mail)

DOCUMENT NUMBER - DATE

00819 FEB 12 2013

**Greenelefe Resort Utility, Inc.**  
**General Journal**

Date	Reference	Account	Account Description	Description	Amount	Reference Total
01/01/12	92	215000	Accumulated deficit	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	25,883.14	
01/01/12	92	215000	Accumulated deficit	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	487,781.35	
01/01/12	92	304200	Struct & Imp-Supply	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	(9,886.00)	
01/01/12	92	304300	Struct & Imp-Water Treat	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	(447,134.38)	
01/01/12	92	307200	Wells & Springs	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	(7,183.74)	
01/01/12	92	311200	Pumping Equip	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	(19,589.80)	
01/01/12	92	330000	Dist Res & Standpipes	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	0.01	
01/01/12	92	331000	Trans/Dist Mains	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	1.00	
01/01/12	92	334400	Meters/Meter Installs	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	736.51	
01/01/12	92	335400	Hydrants	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	(4,725.00)	
01/01/12	92	340000	Office Equipment	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	(0.24)	
01/01/12	92	343000	Tools Shop & Garage Equip	PRIOR PERIOD ADJUSTMENT ASSETS PORTION PER PSC NOTICE (O-3)	(0.08)	
01/01/12	92	345000	Power Operated Equip	PRIOR PERIOD ADJUSTMENT ASSETS PORTION		

DOCUMENT NUMBER - 00819

FEB 12 20

FPSC-COMMISSION CLERK

**Greenelefe Resort Utility, Inc.**  
**General Journal**

Date	Reference	Account	Account Description	Description	Amount	Reference Total
01/01/12	92	354400	Struct & Imp-Treat/Disp	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	0.37	
01/01/12	92	364000	Flow Measuring Devices	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	(0.07)	
01/01/12	92	370000	Lift Stations	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	(736.30)	
01/01/12	92	371300	Pumping Equip	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	(5,983.08)	
01/01/12	92	380400	Treat/Disp Equip	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	(19,163.99)	
01/01/12	92	390000	Office Equipment	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	0.24	
01/01/12	92	393000	Tools Shop & Garage Equip	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	(0.24)	
01/01/12	92	395000	Power Operated Equip	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	(0.08)	
01/01/12	93	108304	A/D-Structures & Improvements	PER PSC NOTICE (O-3) PRIOR PERIOD ADJUSTMENT ASSETS PORTION	0.38	
01/01/12	93	108304	A/D-Structures & Improvements	ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	8,786.16	
01/01/12	93	108307	A/D-Wells & Springs	ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	283,733.61	
01/01/12	93	108311	A/D-Pumping Equip	ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	2,246.12	
01/01/12	93	108330	A/D-Dist Reservoirs/Standpipes	ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	19,916.79	
					(2,359.31)	

**Greenelefe Resort Utility, Inc.**  
**General Journal**

Date	Reference	Account	Account Description	Description	Amount	Reference Total
01/01/12	93	108331	A/D-Trans/Dist Mains	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(44,847.09)	
01/01/12	93	108333	A/D-Services	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(2,453.83)	
01/01/12	93	108334	A/D-Meters/Meter Installs	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(736.51)	
01/01/12	93	108335	A/D-Hydrants	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	2,028.42	
01/01/12	93	108340	A/D-Office Furn/Equip	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(592.14)	
01/01/12	93	108343	A/D-Tools Shop & Garage Equip	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	0.08	
01/01/12	93	108345	A/D-Power Operated Equip	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(22.48)	
01/01/12	93	108354	A/D-Structures & Improvements	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(3,073.52)	
01/01/12	93	108360	A/D-Collect Sewers-Force	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(1,097.18)	
01/01/12	93	108361	A/D-Collect Sewers-Gravity	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(15,817.96)	
01/01/12	93	108363	A/D-Services to Customers	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(2,210.96)	
01/01/12	93	108364	A/D-Flow Measuring Devices	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	736.00	
01/01/12	93	108370	A/D-Lift Stations	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(2,518.15)	
01/01/12	93	108371	A/D-Pumping Equip	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	12,299.99	
01/01/12	93	108374	A/D-Reuse Dist Reservoirs	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC NOTICE (O-3)	(161.35)	
01/01/12	93	108382	A/D-Outfall Sewer Lines	PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC		

**Grenelefe Resort Utility, Inc.**  
**General Journal**

Date	Reference	Account	Account Description	Description	Amount	Reference Total
01/01/12	93	108390	A/D-Office Furn/Equip	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	(649.93)	
01/01/12	93	108393	A/D-Tools Shop & Garage Equip	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	(592.14)	
01/01/12	93	108395	A/D-Power Operated Equip	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	0.08	
01/01/12	93	215000	Accumulated deficit	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	(79.86)	
01/01/12	93	215000	Accumulated deficit	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	30,636.30	
01/01/12	93	215000	Accumulated deficit	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	13,164.98	
01/01/12	93	272100	CIAC Amort-Water	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	(265,699.82)	
01/01/12	93	272200	CIAC Amort-Sewer	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	21,959.49	
01/01/12	94	108304	A/D-Structures & Improvements	NOTICE (O-3) PRIOR PERIOD ADJUSTMNET DEPR PORTION PER PSC	(52,595.79)	
01/01/12	94	108307	A/D-Wells & Springs	REVERSE AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93	16,731.77	
01/01/12	94	108311	A/D-Pumping Equip	REVERSE AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93	10,107.91	
01/01/12	94	108330	A/D-Dist Reservoirs/Standpipes	REVERSE AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93	5,666.28	
01/01/12	94	108331	A/D-Trans/Dist Mains	REVERSE AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93	2,239.68	
01/01/12	94	108333	A/D-Services	REVERSE AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93	44,846.70	
01/01/12	94	108335	A/D-Hydrants	REVERSE AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93	2,453.70	
01/01/12	94	108340	A/D-Office Furn/Equip	REVERSE AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93	1,658.78	

**Grenelefe Resort Utility, Inc.**  
**General Journal**

Date	Reference	Account	Account Description	Description	Amount	Reference Total
01/01/12	94	108345	A/D-Power Operated Equip	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	592.38	
01/01/12	94	108354	A/D-Structures & Improvements	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	22.11	
01/01/12	94	108360	A/D-Collect Sewers-Force	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	2,898.07	
01/01/12	94	108361	A/D-Collect Sewers-Gravity	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	1,097.18	
01/01/12	94	108363	A/D-Services to Customers	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	15,514.40	
01/01/12	94	108370	A/D-Lift Stations	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	2,196.65	
01/01/12	94	108371	A/D-Pumping Equip	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	7,974.15	
01/01/12	94	108374	A/D-Reuse Dist Reservoirs	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	5,951.20	
01/01/12	94	108382	A/D-Outfall Sewer Lines	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	156.60	
01/01/12	94	108390	A/D-Office Furn/Equip	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	1,561.77	
01/01/12	94	108395	A/D-Power Operated Equip	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	557.82	
01/01/12	94	215000	Accumulated deficit	AMORTIZATION FOR 2011 INCLUDED IN ENTRY 93 REVERSE	53.11	
					(122,280.26)	
08/31/09	95	233000	A/P-CFI	Staples	(145.67)	
08/31/09	95	675800	Misc. Exp - Admin/General	Staples	72.84	
08/31/09	95	775800	Misc. Exp -Admin/General	Staples	72.83	
11/30/09	95	143000	Accumulated Provision for Uncollectible Accounts	Correct Bad Debt Allowance	(8,031.30)	
11/30/09	95	670700	Bad Debt Expense	Correct Bad Debt Allowance	4,015.65	
11/30/09	95	770700	Bad Debt Expense	Correct Bad Debt Allowance	4,015.65	
01/01/12	95	108311	A/D-Pumping Equip	PRIOR PERIOD ADJUSTMENT TO		

**Grenelefe Resort Utility, Inc.**  
**General Journal**

Date	Reference	Account	Account Description	Description	Amount	Reference Total
01/01/12	95	108371	A/D-Pumping Equip	BOOK DEPRECIATION ON ADDITIONS PRIOR PERIOD ADJUSTMENT TO BOOK	(52.49)	
01/01/12	95	215000	Accumulated deficit	DEPRECIATION ON ADDITIONS PRIOR PERIOD ADJUSTMENT TO BOOK	(237.52)	
				DEPRECIATION ON ADDITIONS	290.01	
07/31/09	96	143000	Accumulated Provision for Uncollectible Accounts	Record Bad Debt Allowance	(9,555.33)	
07/31/09	96	670700	Bad Debt Expense	Record Bad Debt Allowance	4,777.67	
07/31/09	96	770700	Bad Debt Expense	Record Bad Debt Allowance	4,777.66	
08/31/09	96	233000	A/P-CFI	Credit Card Fees	(60.39)	
08/31/09	96	675800	Misc. Exp - Admin/General	Credit Card Fees	30.19	
08/31/09	96	775800	Misc. Exp -Admin/General	Credit Card Fees	30.20	
11/30/09	96	233000	A/P-CFI	Plumbing Supplies	(9.03)	
11/30/09	96	620800	Materials & Supplies - Admin/Gen.	Plumbing Supplies	4.52	
11/30/09	96	720800	Material & Supplies - Admin/Gen.	Plumbing Supplies	4.51	
01/01/12	96	215000	Accumulated deficit	PRIOR PERIOD ADJUSTMENT CIAC AMORTIZATION	74,833.97	
01/01/12	96	272100	CIAC Amort-Water	PRIOR PERIOD ADJUSTMENT CIAC AMORTIZATION	(61,481.69)	
01/01/12	96	272200	CIAC Amort-Sewer	PRIOR PERIOD ADJUSTMENT CIAC AMORTIZATION	(13,352.28)	
					Transaction Balance	0.00

Total Debits 1,125,116.98      Total Credits 1,125,116.98      A/C Hash Total 22400732.000

Number of Transactions                      91