



Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

RECEIVED-FPSC
13 MAY 31 PM 2:59
COMMISSION CLERK
Key
DR

DATE: May 31, 2013

TO: Ann Cole, Commission Clerk, Office of Commission Clerk

FROM: Keino Young, Senior Attorney, Office of the General Counsel/
Martha A. Golden, Regulatory Supervisor/Consultant, Division of Accounting & Finance

RE: Docket No. 110061-WS - Application for authority to transfer assets and Certificate Nos. 517-W and 450-S of Service Management Systems, Inc. to Aquarina Utilities, Inc., in Brevard County

By Order No. PSC-12-0577-PAA-WS, issued October 25, 2012, the Utility was required to update its books to reflect the Commission-approved balances and reflect those adjustments in the Utility's 2012 annual report. It was further ordered that this docket may be closed administratively.

By letter dated March 28, 2013, the Utility confirmed that the adjustments have been made. The Utility's letter and faxed annual report pages are attached. Therefore, please close this docket.

Should you have any questions regarding this matter, please feel free to contact us.

Attachment

OK to close
5-31-13
Key

DOCUMENT NUMBER-DATE
03010 MAY 31 2013
FPSC-COMMISSION CLERK

Robert F. Dodrill
DBA Regulated Plant Consulting
2307 Amherst Avenue
Orlando, FL 32804
(407) 843-9060

28 March 2013

Commission Clerk's Office
Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

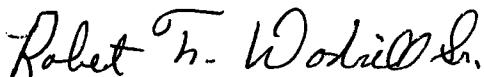
RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 MAY 10 AM 9:09
DIVISION OF
ACCOUNTING & FINANCE

Reference: Docket # 110061-WS, Order # PSC-12-0577-PAA-WS
General Ledger Adjustments to Annual Report 2012

Dear Sir or Madam:

With regard to the plant adjustments in the general ledger of Aquarina Utilities, Inc. required by order # PSC-12-0577-PAA-WS in the closure of docket # 110061-WS, the undersigned states that these changes have been made according to the order and submitted in the FAX ed annual report pages for the year 2012. Please let me know if additional changes are required or if any clarification or information is needed.

Sincerely,



Robert F. Dodrill

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (c)	Fpsc ADJUSTMENTS D# 110061-WS SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$ 506	\$	\$ 506	\$ 17,281
305	Collecting and Impounding Reservoirs		(703)		(703)	1,109
306	Lake, River and Other Intakes					
307	Wells and Springs		(13,031)		(13,031)	233,593
308	Infiltration Galleries and Tunnels					
309	Supply Mains		58,225		58,225	15,987
310	Power Generation Equipment					
311	Pumping Equipment	3,513	29,831	150	33,494	66,894
320	Water Treatment Equipment		47,431		47,431	382,681
330	Distribution Reservoirs and Standpipes		(3,512)		(3,512)	541,274
331	Transmission and Distribution Mains		(43,298)		(43,298)	125,406
333	Services		773		773	78,884
334	Meters and Meter Installations		(4,723)		(4,723)	24,444
335	Hydrants		(744)		(744)	4,203
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment		7,227		7,227	2,447
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant		1,115		1,115	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,513	\$ 79,097	\$ 150	\$ 82,760	\$ 1,494,252

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS D#110061-WS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	PSC ADTS Plus RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 15,145	\$	\$ (14,095)	\$ 1,050
302	Franchises				
303	Land and Land Rights	62,080			62,080
304	Structures and Improvements	35,967		(17,232)	18,735
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	230,861		1,076	231,937
308	Infiltration Galleries and Tunnels				
309	Supply Mains	141,736		(116,536)	25,200
310	Power Generation Equipment				
311	Pumping Equipment	170,739	4,684	(*24,048)	151,375
320	Water Treatment Equipment	467,071		(94,609)	372,462
330	Distribution Reservoirs and Standpipes	629,193		(6710)	622,473
331	Transmission and Distribution Mains	284,242		21,127	305,369
333	Services	167,547		(43,199)	124,348
334	Meters and Meter Installations	35,360		13,016	48,376
335	Hydrants	13,300		(3250)	10,050
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment	27,916		(26,655)	1,261
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,115		(1,115)	-0-
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 2,282,262	\$ 4,684	\$ (312,230)	\$ 1,974,716

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)
GROUP _____

(20,535) PSC ADT
* (3513) RETIREMENT
(24,048)

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	FPSC AOT's & RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 15,145	\$	\$(14,095)	\$ 1,050
352	Franchises				
353	Land and Land Rights	33,680			33,680
354	Structures and Improvements	34,744		(13,516)	21,228
355	Power Generation Equipment				
360	Collection Sewers - Force	206,148		(44,790)	161,358
361	Collection Sewers - Gravity	328,569		(175)	328,394
362	Special Collecting Structures				
363	Services to Customers	171,175		(215)	170,960
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	54,502		(4,246)	50,256
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	1,194,559	28,315	* 2,028	1,224,902
381	Plant Sewers				
382	Outfall Sewer Lines	157,912		(12,984)	144,908
389	Other Plant Miscellaneous Equipment	14,056		(13,147)	909
390	Office Furniture and Equipment			10,200	10,200
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	29,943		(29,943)	-
398	Other Tangible Plant	3,805		(356)	3,449
Total Wastewater Plant		\$ 2,244,218	\$ 28,315	\$(121,239)	\$ 2,151,294

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

* (21,237) RETIREMENT
23,265 FPSC AOT D#110061-WS
2,028

S-4(a)
GROUP _____

UTILITY NAME: **Aquarina Utilities, Inc.**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY: _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

351 ACCT. NO. (a)	ORGANIZATION COSTS ACCOUNT NAME (b)	379 BALANCE AT BEGINNING OF YEAR (c)	26 ACCRUALS (d)	774 * OTHER CREDITS * (e)	800 TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 21,059	\$ 664	\$ (1,241)	\$ (577)
355	Power Generation Equipment				
360	Collection Sewers - Force	130,626	5,373	15,539	20,912
361	Collection Sewers - Gravity	164,056	7,290	29,712	37,002
362	Special Collecting Structures				
363	Services to Customers	98,954	4,498	11,189	15,687
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	24,360	2,794	8,628	11,422
374	Reuse Distribution Reservoirs				
375	Reuse Transmission/Distribution Sys.				
380	Treatment and Disposal Equipment	1,194,559	31,491	23,265	54,756
381	Plant Sewers				
382	Outfall Sewer Lines	157,892	-	(12,984)	(12,984)
389	Other Plant Miscellaneous Equipment	6,522	28	(5,173)	(5,145)
390	Office Furniture and Equipment			3,660	3,660
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	12,983	(1,997)	(10,941)	(12,938)
398	Other Tangible Plant	3,805	(131)	(225)	(356)
Total Depreciable Wastewater Plant in Service		\$ 1,755,150	\$ 50,036	\$ 62,203	\$ 112,239

* Specify nature of transaction.
Use () to denote reversal entries.

* FISC ADJUSTMENTS
D# 110061-WS