



FRIEDMAN,
FRIEDMAN & LONG, P.A.
ATTORNEYS & COUNSELORS

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FPSC - COMMISSION CLERK

December 17, 2014

VIA E-FILING

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 130212-WS; Application for an Increase in Water and Wastewater Rates in
Polk County by Cypress Lakes Utilities, Inc.
Our File No.: 30057.212

Dear Ms. Stauffer:

Enclosed are the bookkeeping entries being filed pursuant to Commission Order No.
PSC-14-0283-PAA-SU verifying that Cypress Lakes Utilities, Inc. has made the Commission
Ordered Adjustments on its books and records.

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

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Martin S. Friedman', is written over a white background.

MARTIN S. FRIEDMAN
For the Firm

MSF/der
Enclosure

cc: John Hoy (via email)
Patrick Flynn (via email)
Darrien Pitts (via e-mail)

Account Number	Debit Amount	Credit Amount	Account Description	Remark	Asset Number	Posted Code	Check Date	Service/ Tax Date	Company	JE Line Number
248.1115		482.18	WATER TREATMENT EQPT	WATER TREATMENT EQPT	92891	P	11/30/2014	11/30/2014	00248	1
248.1125		3,738.75	TRANS & DISTR MAINS	TRANS & DISTR MAINS	105649	P	11/30/2014	11/30/2014	00248	2
248.1135		2,401.24	METERS	METERS	97422	P	11/30/2014	11/30/2014	00248	3
248.1140		660	METER INSTALLATIONS	METER INSTALLATIONS	105653	P	11/30/2014	11/30/2014	00248	4
248100.6520		34.32	DEPREC-WATER TREATMENT EQPT	DEPREC-WATER TREATMENT EQPT	92891	P	11/30/2014	11/30/2014	00248	5
248100.6530		79.75	DEPREC-TRANS & DISTR MAINS	DEPREC-TRANS & DISTR MAINS	105649	P	11/30/2014	11/30/2014	00248	6
248100.6540		110	DEPREC-METERS	DEPREC-METERS	97422	P	11/30/2014	11/30/2014	00248	7
248100.6545		33.66	DEPREC-METER INSTALLS	DEPREC-METER INSTALLS	105653	P	11/30/2014	11/30/2014	00248	8
248.1910	580.38		ACC DEPR-WATER TREATMENT EQPT	ACC DEPR-WATER TREATMENT EQPT	92891	P	11/30/2014	11/30/2014	00248	9
248.1920	3,912.75		ACC DEPR-TRANS & DISTR MAINS	ACC DEPR-TRANS & DISTR MAINS	105649	P	11/30/2014	11/30/2014	00248	10
248.1930	2,653.52		ACC DEPR-METERS	ACC DEPR-METERS	97422	P	11/30/2014	11/30/2014	00248	11
248.1900	733.44		ACC DEPR-ELECT PUMP EQUIP WTP	ACC DEPR-ELECT PUMP EQUIP WTP	105653	P	11/30/2014	11/30/2014	00248	12
248100.7660		340.19	MISCELLANEOUS EXP NON-UTILITY	MISCELLANEOUS EXP NON-UTILITY		P	11/30/2014	11/30/2014	00248	13
248.1295		2,055.11	STRUCT/IMPRV PUMP PLT LS	STRUCT/IMPRV PUMP PLT LS	101127	P	11/30/2014	11/30/2014	00248	14
248.1300		6,239.66	STRUCT/IMPRV TREAT PLT	STRUCT/IMPRV TREAT PLT	97605	P	11/30/2014	11/30/2014	00248	15
248.1380		3,098.56	PUMPING EQUIPMENT PUMP PLT	PUMPING EQUIPMENT PUMP PLT	90222	P	11/30/2014	11/30/2014	00248	16
248.1395		298.77	TREAT/DISP EQUIP LAGOON	TREAT/DISP EQUIP LAGOON	101135	P	11/30/2014	11/30/2014	00248	17
248.1400		6,301.22	TREAT/DISP EQUIP TRT PLT	TREAT/DISP EQUIP TRT PLT	90067	P	11/30/2014	11/30/2014	00248	18
248.1410		879.1	PLANT SEWERS TRTMT PLT	PLANT SEWERS TRTMT PLT	96803	P	11/30/2014	11/30/2014	00248	19
248101.6660		75.35	DEPREC-STRUCT/IMPRV PUMP	DEPREC-STRUCT/IMPRV PUMP	101127	P	11/30/2014	11/30/2014	00248	20
248101.6665		178.75	DEPREC-STRUCT/IMPRV TREAT PLT	DEPREC-STRUCT/IMPRV TREAT PLT	97605	P	11/30/2014	11/30/2014	00248	21
248101.6745		157.85	DEPREC-PUMP EQP PUMP PLT	DEPREC-PUMP EQP PUMP PLT	90222	P	11/30/2014	11/30/2014	00248	22
248101.6760		8.58	DEPREC-TREAT/DISP EQUIP LAGOON	DEPREC-TREAT/DISP EQUIP LAGOON	101135	P	11/30/2014	11/30/2014	00248	23
248101.6765		320.87	DEPREC-TREAT/DISP EQ TRT PLT	DEPREC-TREAT/DISP EQ TRT PLT	90067	P	11/30/2014	11/30/2014	00248	24
248101.6775		14.52	DEPREC-PLANT SEWERS TRTMT PLT	DEPREC-PLANT SEWERS TRTMT PLT	96803	P	11/30/2014	11/30/2014	00248	25
248.2050	2,294.86		ACC DEPR-STRUCT/IMPRV COLL PLT	ACC DEPR-STRUCT/IMPRV COLL PLT	101127	P	11/30/2014	11/30/2014	00248	26
248.2050	6,808.40		ACC DEPR-STRUCT/IMPRV COLL PLT	ACC DEPR-STRUCT/IMPRV COLL PLT	97605	P	11/30/2014	11/30/2014	00248	27
248.1900	3,470.96		ACC DEPR-ELECT PUMP EQUIP WTP	ACC DEPR-ELECT PUMP EQUIP WTP	90222	P	11/30/2014	11/30/2014	00248	28
248.2155	318.09		ACC DEPR-TREAT/DISP EQP LAGOON	ACC DEPR-TREAT/DISP EQP LAGOON	101135	P	11/30/2014	11/30/2014	00248	29
248.2160	7,322.20		ACC DEPR-TREAT/DISP EQP TRT PL	ACC DEPR-TREAT/DISP EQP TRT PL	90067	P	11/30/2014	11/30/2014	00248	30
248.2170	928.84		ACC DEPR-PLANT SEWERS TRT PLT	ACC DEPR-PLANT SEWERS TRT PLT	96803	P	11/30/2014	11/30/2014	00248	31
248101.7660		1,515.01	MISCELLANEOUS EXP NON-UTILITY	MISCELLANEOUS EXP NON-UTILITY		P	11/30/2014	11/30/2014	00248	32
248.1055		104.51	STRUCT & IMPRV WTR TRT PLT	STRUCT & IMPRV WTR TRT PLT	105644	P	11/30/2014	11/30/2014	00248	33
248.1105		247.3	ELECTRIC PUMP EQUIP WTP	ELECTRIC PUMP EQUIP WTP	91221	P	11/30/2014	11/30/2014	00248	34
248.1115		1,158.67	WATER TREATMENT EQPT	WATER TREATMENT EQPT	92891	P	11/30/2014	11/30/2014	00248	35
248.1470		549	TOOL SHOP & MISC EQPT	TOOL SHOP & MISC EQPT	97217	P	11/30/2014	11/30/2014	00248	36
248.1300		315.63	STRUCT/IMPRV TREAT PLT	STRUCT/IMPRV TREAT PLT	97605	P	11/30/2014	11/30/2014	00248	37
248.1400		958.82	TREAT/DISP EQUIP TRT PLT	TREAT/DISP EQUIP TRT PLT	90067	P	11/30/2014	11/30/2014	00248	38
248100.6460		2.99	DEPREC-STRUCT & IMPRV WTP	DEPREC-STRUCT & IMPRV WTP	105644	P	11/30/2014	11/30/2014	00248	39
248100.6510		11.43	DEPREC-ELEC PUMP EQP WTP	DEPREC-ELEC PUMP EQP WTP	91221	P	11/30/2014	11/30/2014	00248	40
248100.6520		48.43	DEPREC-WATER TREATMENT EQPT	DEPREC-WATER TREATMENT EQPT	92891	P	11/30/2014	11/30/2014	00248	41
248101.6835		31.4	DEPREC-TOOL SHOP & MISC EQPT	DEPREC-TOOL SHOP & MISC EQPT	90067	P	11/30/2014	11/30/2014	00248	42
248101.6665		9.03	DEPREC-STRUCT/IMPRV TREAT PLT	DEPREC-STRUCT/IMPRV TREAT PLT	97605	P	11/30/2014	11/30/2014	00248	43
248101.6765		48.52	DEPREC-TREAT/DISP EQ TRT PLT	DEPREC-TREAT/DISP EQ TRT PLT	90067	P	11/30/2014	11/30/2014	00248	44
248.1850	80.45		ACC DEPR-STRUCT&IMPRV WTP	ACC DEPR-STRUCT&IMPRV WTP	105644	P	11/30/2014	11/30/2014	00248	45
248.1900	89.48		ACC DEPR-ELECT PUMP EQUIP WTP	ACC DEPR-ELECT PUMP EQUIP WTP	91221	P	11/30/2014	11/30/2014	00248	46
248.1910	247.74		ACC DEPR-WATER TREATMENT EQPT	ACC DEPR-WATER TREATMENT EQPT	92891	P	11/30/2014	11/30/2014	00248	47
248.2060	134.67		ACC DEPR-STRUCT/IMPRV TREAT PL	ACC DEPR-STRUCT/IMPRV TREAT PL	97605	P	11/30/2014	11/30/2014	00248	48
248.2160	93.16		ACC DEPR-TREAT/DISP EQP TRT PL	ACC DEPR-TREAT/DISP EQP TRT PL	90067	P	11/30/2014	11/30/2014	00248	49
248.2230	306.24		ACC DEPR-TOOL SHOP & MISC EQPT	ACC DEPR-TOOL SHOP & MISC EQPT	90067	P	11/30/2014	11/30/2014	00248	50
248102.7660	2,533.99		MISCELLANEOUS EXP NON-UTILITY	MISCELLANEOUS EXP NON-UTILITY		P	11/30/2014	11/30/2014	00248	51
248.1400	302,687.20		TREAT/DISP EQUIP TRT PLT	TREAT/DISP EQUIP TRT PLT	90067	P	11/30/2014	11/30/2014	00248	52
248.1330	80,000.00		POWER GEN EQUIP TREAT PLT	POWER GEN EQUIP TREAT PLT	40765	P	11/30/2014	11/30/2014	00248	53

248.1315		129,791.61	STRUCT/IMPRV GEN PLT	STRUCT/IMPRV GEN PLT	2003482	P	11/30/2014	11/30/2014	00248	54
248.1315		4,238.48	STRUCT/IMPRV GEN PLT	STRUCT/IMPRV GEN PLT	90377	P	11/30/2014	11/30/2014	00248	55
248.1315		150,785.92	STRUCT/IMPRV GEN PLT	STRUCT/IMPRV GEN PLT	1003756	P	11/30/2014	11/30/2014	00248	56
248.1315		97,871.19	STRUCT/IMPRV GEN PLT	STRUCT/IMPRV GEN PLT	1003981	P	11/30/2014	11/30/2014	00248	57
248.2060	20,277.47		ACC DEPR-STRUCT/IMPRV TREAT PL	ACC DEPR-STRUCT/IMPRV TREAT PL	2003482	P	11/30/2014	11/30/2014	00248	58
248.2060	511.74		ACC DEPR-STRUCT/IMPRV TREAT PL	ACC DEPR-STRUCT/IMPRV TREAT PL	90377	P	11/30/2014	11/30/2014	00248	59
248.2060	19,633.58		ACC DEPR-STRUCT/IMPRV TREAT PL	ACC DEPR-STRUCT/IMPRV TREAT PL	1003756	P	11/30/2014	11/30/2014	00248	60
248.2060	12,026.79		ACC DEPR-STRUCT/IMPRV TREAT PL	ACC DEPR-STRUCT/IMPRV TREAT PL	1003981	P	11/30/2014	11/30/2014	00248	61
248.2090		16,333.33	ACC DEPR-PWR GEN EQP TRT PLT	ACC DEPR-PWR GEN EQP TRT PLT	40765	P	11/30/2014	11/30/2014	00248	62
248.2160		75,095.54	ACC DEPR-TREAT/DISP EQP TRT PL	ACC DEPR-TREAT/DISP EQP TRT PL	90067	P	11/30/2014	11/30/2014	00248	63
248101.7660	38,979.29		MISCELLANEOUS EXP NON-UTILITY	MISCELLANEOUS EXP NON-UTILITY		P	11/30/2014	11/30/2014	00248	64
248.1400		16,639.00	TREAT/DISP EQUIP TRT PLT	TREAT/DISP EQUIP TRT PLT	90067	P	11/30/2014	11/30/2014	00248	65
248.2060	18,719.00		ACC DEPR-STRUCT/IMPRV TREAT PL	ACC DEPR-STRUCT/IMPRV TREAT PL	90067	P	11/30/2014	11/30/2014	00248	66
248101.7660		2,080.00	MISCELLANEOUS EXP NON-UTILITY	MISCELLANEOUS EXP NON-UTILITY		P	11/30/2014	11/30/2014	00248	67
248.3455	2,485.00		CIAC-WTR PLT MTR FEE	CIAC-WTR PLT MTR FEE	2006441	P	11/30/2014	11/30/2014	00248	68
248.3705		2,485.00	CIAC-SEWER-TAP	CIAC-SEWER-TAP	2006699	P	11/30/2014	11/30/2014	00248	69
248102.7660	13		MISCELLANEOUS EXP NON-UTILITY	MISCELLANEOUS EXP NON-UTILITY		P	11/30/2014	11/30/2014	00248	70
248.4265	310		ACC AMORT SEWER-TAP	ACC AMORT SEWER-TAP	2006699	P	11/30/2014	11/30/2014	00248	71
248.4005		323	ACC AMORT WTR PLT MTR FEE-NC	ACC AMORT WTR PLT MTR FEE-NC	2006441	P	11/30/2014	11/30/2014	00248	72
248.1125	140,954.00		TRANS & DISTR MAINS	TRANS & DISTR MAINS	105649	P	11/30/2014	11/30/2014	00248	73
248.1130	46,958.00		SERVICE LINES	SERVICE LINES	105651	P	11/30/2014	11/30/2014	00248	74
248.1145	11,638.00		HYDRANTS	HYDRANTS	105654	P	11/30/2014	11/30/2014	00248	75
248.1350	169,633.00		SEWER GRAVITY MAIN	SEWER GRAVITY MAIN	101131	P	11/30/2014	11/30/2014	00248	76
248.1345	56,334.00		SEWER FORCE MAIN	SEWER FORCE MAIN	101129	P	11/30/2014	11/30/2014	00248	77
248.1353	88,618.00		MANHOLES	MANHOLES	101132	P	11/30/2014	11/30/2014	00248	78
248.1345	10,629.00		SEWER FORCE MAIN	SEWER FORCE MAIN	101129	P	11/30/2014	11/30/2014	00248	79
248.1380	138,337.00		PUMPING EQUIPMENT PUMP PLT	PUMPING EQUIPMENT PUMP PLT	90222	P	11/30/2014	11/30/2014	00248	80
248.3340		140,954.00	CIAC-TRANS & DISTR MAINS	CIAC-TRANS & DISTR MAINS	105635	P	11/30/2014	11/30/2014	00248	81
248.3345		46,958.00	CIAC-SERVICE LINES	CIAC-SERVICE LINES	105636	P	11/30/2014	11/30/2014	00248	82
248.3360		11,638.00	CIAC-HYDRANTS	CIAC-HYDRANTS	105639	P	11/30/2014	11/30/2014	00248	83
248.3555		169,633.00	CIAC-SEWER GRAVITY MAIN	CIAC-SEWER GRAVITY MAIN	101122	P	11/30/2014	11/30/2014	00248	84
248.3550		56,334.00	CIAC-SEWER FORCE MAIN	CIAC-SEWER FORCE MAIN	101120	P	11/30/2014	11/30/2014	00248	85
248.3555		88,618.00	CIAC-SEWER GRAVITY MAIN	CIAC-SEWER GRAVITY MAIN	101122	P	11/30/2014	11/30/2014	00248	86
248.3550		10,629.00	CIAC-SEWER FORCE MAIN	CIAC-SEWER FORCE MAIN	101120	P	11/30/2014	11/30/2014	00248	87
248.3500		138,337.00	CIAC-STRUCT/IMPRV PUMP PLT LS	CIAC-STRUCT/IMPRV PUMP PLT LS	101123	P	11/30/2014	11/30/2014	00248	88
248.1920		18,063.00	ACC DEPR-TRANS & DISTR MAINS	ACC DEPR-TRANS & DISTR MAINS	105649	P	11/30/2014	11/30/2014	00248	89
248.1925		6,457.00	ACC DEPR-SERVICE LINES	ACC DEPR-SERVICE LINES	105651	P	11/30/2014	11/30/2014	00248	90
248.1940		1,421.00	ACC DEPR-HYDRANTS	ACC DEPR-HYDRANTS	105654	P	11/30/2014	11/30/2014	00248	91
248.2110		20,712.00	ACC DEPR-SEWER GRAVITY MAIN	ACC DEPR-SEWER GRAVITY MAIN	101131	P	11/30/2014	11/30/2014	00248	92
248.2105		8,149.00	ACC DEPR-SEWER FORCE MAIN	ACC DEPR-SEWER FORCE MAIN	101129	P	11/30/2014	11/30/2014	00248	93
248.2110		16,230.00	ACC DEPR-SEWER GRAVITY MAIN	ACC DEPR-SEWER GRAVITY MAIN	101132	P	11/30/2014	11/30/2014	00248	94
248.2105		1,947.00	ACC DEPR-SEWER FORCE MAIN	ACC DEPR-SEWER FORCE MAIN	101129	P	11/30/2014	11/30/2014	00248	95
248.2055		30,434.00	ACC DEPR-STRUCT/IMPRV PUMP PLT	ACC DEPR-STRUCT/IMPRV PUMP PLT	90222	P	11/30/2014	11/30/2014	00248	96
248.3885	18,063.00		ACC AMORT TRANS & DISTR MAINS	ACC AMORT TRANS & DISTR MAINS	105635	P	11/30/2014	11/30/2014	00248	97
248.3890	6,457.00		ACC AMORT SERVICE LINES	ACC AMORT SERVICE LINES	105636	P	11/30/2014	11/30/2014	00248	98
248.3905	1,421.00		ACC AMORT HYDRANTS	ACC AMORT HYDRANTS	105639	P	11/30/2014	11/30/2014	00248	99
248.4105	20,712.00		ACC AMORT SEWER GRAVITY MAIN	ACC AMORT SEWER GRAVITY MAIN	101122	P	11/30/2014	11/30/2014	00248	100
248.4100	8,149.00		ACC AMORT SEWER FORCE MAIN	ACC AMORT SEWER FORCE MAIN	101120	P	11/30/2014	11/30/2014	00248	101
248.4105	16,230.00		ACC AMORT SEWER GRAVITY MAIN	ACC AMORT SEWER GRAVITY MAIN	101122	P	11/30/2014	11/30/2014	00248	102
248.4100	1,947.00		ACC AMORT SEWER FORCE MAIN	ACC AMORT SEWER FORCE MAIN	101120	P	11/30/2014	11/30/2014	00248	103
248.4050	30,434.00		ACC AMORTSTRUCT/IMPRV PUMP PLT	ACC AMORTSTRUCT/IMPRV PUMP PLT	101123	P	11/30/2014	11/30/2014	00248	104