

STATE OF FLORIDA

COMMISSIONERS:  
ART GRAHAM, CHAIRMAN  
LISA POLAK EDGAR  
RONALD A. BRISÉ  
JULIE I. BROWN  
JIMMY PATRONIS



DIVISION OF  
ACCOUNTING AND FINANCE  
ANDREW L. MAUREY  
DIRECTOR  
(850) 413-6900

Public Service Commission

May 12, 2015

RECEIVED FPSC  
15 MAY 12 AM 9:16  
COMMISSION  
CLERK

Mr. Louis F. Garrard, President  
Crooked Lake Park Sewerage Company  
5578 Commercial Blvd.  
Winter Haven, Florida 33880-1008

**Re: Docket No. 130178-SU – Application for staff-assisted rate case in Polk County by Crooked Lake Park Sewerage Company**

Mr. Garrard:

On March 3, 2015, the Commission voted on staff's recommendation dated February 19, 2015. Proposed Agency Action Order No. PSC-15-0142-PAA-SU was issued on March 26, 2015, and became final on April 20, 2015 with the issuance of Consummating Order No. PSC-15-0154-CO-SU. The Order requires that Crooked Lake Park Sewerage Company (Crooked Lake) provide proof, within 90 days of the Final Order in this docket, that the adjustments for all applicable National Association of Regulatory Utility Commissioners' Uniform System of Accounts (NARUC USOA) primary accounts have been made.

Enclosed is a schedule of accumulated plant, depreciation, contributions-in-aid-of-construction (CIAC), and amortization of CIAC that reflects the balances as of June 30, 2013. The Commission approved these balances for ratesetting purposes in this case. Please reconcile your books with the Commission-approved accumulated balances shown on the enclosed schedule, and provide proof of the adjustments by July 20, 2015.

In addition, the Commission approved an \$8,017 expense allowance for the Utility's commercial general liability insurance coverage in the Phase I revenue requirement, contingent upon the Utility subsequently providing proof that the insurance coverage has resumed and payments are being made. The Order requires that Crooked Lake provide proof within 90 days of the Final Order in this docket that the liability insurance has been purchased. Please provide the required proof of purchase and any available payment information by July 20, 2015.

As a reminder, the Order also requires that the Utility provide proof of continued payment of the liability insurance coverage prior to implementation of the Phase II rate increase. In the event that the Utility does not purchase the liability insurance and begin making regular payments, the Phase II rates will be reduced to remove this expense per the Order.

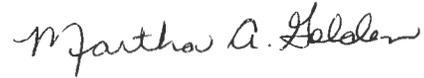
Mr. Louis F. Garrard

Page 2

May 12, 2015

If you have any questions, please feel free to contact me at (850) 413-7015 or by e-mail at [mgolden@psc.state.fl.us](mailto:mgolden@psc.state.fl.us).

Sincerely,

A handwritten signature in cursive script that reads "Martha A. Golden".

Martha A. Golden  
Regulatory Supervisor/Consultant

Enclosure

cc: Ms. Deb Null  
Office of Commission Clerk (130178-SU)

Docket No. 130178-SU, Crooked Lake Park Sewerage Company  
 Commission-Approved Balances per Order No. PSC-15-0142-PAA-SU  
 for test year ended 6/30/2013

WASTEWATER

<u>Account</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>Description</u>	<u>Debit Plant* 6/30/2013</u>	<u>Credit Accum.* Depr. 6/30/2013</u>
351	2.50%	Organization	\$9,549	\$3,680
354	3.70%	Structures & Improvements	8,023	3,924
360	3.70%	Collection Sewers-Force	57,248	34,926
361	2.50%	Collection Sewers-Gravity	109,880	89,732
363	2.70%	Services to Customers	24,448	24,448
364	2.86%	Flow Measuring Devices	5,287	2,873
370	4.00%	Receiving Wells (25 years)	17,334	17,334
370	6.67%	Receiving Wells (15 years)	9,053	376
380	6.67%	Treatment & Disposal Equipment (15 years)	51,603	51,603
380	8.33%	Treatment & Disposal Equipment (12 years)	14,960	14,078
380	5.56%	Treatment & Disposal Equipment (18 years)	2,008	1,591
389	6.67%	Other Plant & Miscellaneous Equipment	18,459	8,743
390	6.67%	Office Furniture & Equipment	150	130
391	16.67%	Transportation Equipment	24,370	4,113
393	6.67%	Tools, Shop, & Garage Equipment	749	599
398	6.67%	Other Tangible Plant	<u>349</u>	<u>349</u>
		Total	<u>\$353,469</u>	<u>\$258,499</u>
			<u>Debit</u>	<u>Credit</u>
			CIAC	CIAC
			Amort.	CIAC
			<u>6/30/2013</u>	<u>6/30/2013</u>
			<u>\$127,936</u>	<u>\$127,936</u>

\* Balances exclude the 2014 pro forma adjustments for the collection system repairs and blower motor replacement that should continue to be reflected on the Utility's books in 2014 when the repairs occurred. Balances also exclude the Commission's averaging adjustment that is only used for ratesetting purposes and should not be reflected on the Utility's books.