

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

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

---


**DATE:** September 23, 2016

**TO:** Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk

**FROM:** Martha A. Golden, Regulatory Supervisor/Consultant, Division of Accounting & Finance

**RE:** Docket No. 140219-WU – Application for staff-assisted rate case in Polk County by Alturas Utilities, L.L.C. – Administrative Approval of Request for Extension

Docket No. 140220-WU – Application for staff-assisted rate case in Polk County by Sunrise Utilities, L.L.C. – Administrative Approval of Request for Extension



---

In accordance with Order Nos. PSC-16-0128-PAA-WU and PSC-16-0126-PAA-WU, regarding Alturas Utilities, L.L.C. (Alturas) and Sunrise Utilities, L.L.C. (Sunrise), respectively, the Utility has provided confirmation that Alturas and Sunrise's books have been adjusted to reflect the Commission-required accounting adjustments.

Please file the attached e-mails in the above-referenced dockets. The docket should remain open pending completion of additional requirements provided in the above-referenced orders.

Thank you for your assistance with this matter. Please do not hesitate to contact me if you have any questions.

Attachment

*Please add  
to Docket  
Nos. 140219-WU  
and 140220-WU*

RECEIVED-FPSC  
2016 SEP 23 PM 4:46  
COMMISSION  
CLERK

## Martha Golden

---

**From:** Martha Golden  
**Sent:** Tuesday, September 20, 2016 4:36 PM  
**To:** 'L SZABO'  
**Subject:** RE: Sunrise Alturas

Hello Mr. Szabo,

Thank you for the information regarding the Sunrise and Alturas accounting adjustments. Your e-mail only mentions the depreciation balance adjustments. Will you please clarify if you have completed all of the Commission-required adjustments? Specifically, did you also adjust the accumulated plant balances, contributions-in-aid-of-construction (CIAC) balances, and the amortization of CIAC balances in Sunrise and Alturas' records to reflect the balances approved by the Commission in Order No. PSC-16-0126-PAA-WU for Sunrise and Order No. PSC-16-0128-PAA-WU for Alturas?

Thank you,  
Martha

---

**From:** L SZABO [<mailto:l.szabo@rogers.com>]  
**Sent:** Monday, September 19, 2016 11:24 AM  
**To:** Martha Golden; L. SZABO  
**Subject:** Sunrise Alturas

Hello Ms. Martha,

We have prepared Sunrise and Alturas Depreciation Balances based on your detailed instruction, and adjusted our records accordingly.

I would like to thank you for your help.

Leslie Szabo

## Martha Golden

---

**From:** L SZABO <l.szabo@rogers.com>  
**Sent:** Wednesday, September 21, 2016 2:31 PM  
**To:** Martha Golden; L. SZABO

Hello Ms. Martha,

I will try to be more specific next time with my accompanying notes when sending the attachment.

The Commission-required adjustments were completed and the accumulated plant balances were also adjusted.

We did adjust, contributions-in-aid-of-construction (CIAC) balances, and the amortization of CIAC balances in the records of Sunrise and Alturas to reflect the balances approved by the Commission.

Yours truly,

Leslie Szabo