

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 22, 2017

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

FROM: *LS* Lee Smith, Utility Analyst, Division of Accounting & Finance

RE: Docket No. 20150181-WS Application for staff-assisted rate case in Brevard County by Aquarina Utilities, Inc.

Please file the attached "Adjusting Journal Entries" in the above mentioned Docket file. Thank you.

RECEIVED-FPSC
2017 SEP 22 AM 9:08
COMMISSION
CLERK

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Aquarina Utilities, Inc.
Adjusting Journal Entries

3448

Page 1

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09/09/17 02:31 PM

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE01	Adjusting	12/31/16					
		108.040	A/D - STRUCT. & IMPROVEME		587.59		
		108.090	A/D - SUPPLY MAINS		788.76		
		108.110	A/D - PUMPING EQUIP		8,136.25		
		108.300	A/D - DISTRIB RESERVOIRS		16,806.77		
		108.310	A/D - TRANS/DIST MAINS		7,115.10		
		108.330	A/D - SERVICES		3,108.70		
		108.340	A/D - METERS		3,368.61		
		108.350	A/D - HYDRANTS		223.11		
		108.360	A/D - BACKFLOW PREVENTIO		294.00		
		108.390	A/D - MISC. PLANT EQUIP		46.67		
		108.410	A/D - TRANSPORATION EQUIP		5,009.76		
		108.610	A/D - COLL. SEWER GRAVITY		7,290.35		
		108.630	A/D - SERVICES		4,496.25		
		108.710	A/D - PUMPING EQUIP		2,794.23		
		108.890	A/D - OTHER PLANT/MISC EQ		32.43		
		108.900	A/D - OFFICE FURN & EQUIP		680.34		
		108.910	A/D - TRANSPORATION EQUIP		5,009.75		
		141.000	CUSTOMER ACCOUNTS RECE		4,360.00		
		186.001	DEFERRED RATE CASE EXPEN	126.00			
		186.003	DEFERRED RATE CASE EXP - :	126.00			
		320.010	RETAINED EARNINGS	35,057.26			
		231.110	ACCOUNTS PAYABLE - KEVIN	5,695.73			
		232.150	Note Payable Heather Hackney	30,200.00			
		232.160	Note Payable Reg Burge	15,479.06			
		236.100	ACCRUED T.O.T.I.-RAF(W&S)		278.19		
		236.300	ACCRUED T.O.T.I. - PROP (W&	228.72			
		237.112	ACCRUED INTEREST - KEVIN/		5,695.73		
		237.113	ACCRUED INTEREST - REGIN/		15,479.06		
		237.114	ACCRUED INTEREST - HEATH		30,200.00		
		271.100	CIAC - CAPACITY CHARGES (A	2,890.00			
		271.200	CIAC - CAPACITY CHARGES (S	1,450.00			
		272.100	CIAC - ACCUMULATED AMOR	14,511.41			
		272.200	CIAC - ACCUMULATED AMOR	16,037.47			
			To restore 2015 trial balance			0.00	RE Recon
AJE02	Adjusting	12/31/16					
		141.000	CUSTOMER ACCOUNTS RECE	74,797.48			
		461.200	COMMERCIAL REVENUE - WA		478.00		
		465.100	IRRIGATION - WATER		13,918.00		
		471.100	MISC. SERVICE REVENUE - W.		2,945.28		
		461.500	METERED REVENUE - WATER		6,840.48		
		461.100	RESIDENTIAL REVENUE - WA		20,478.32		
		474.110	OTHER WATER REVENUE - W.		264.00		
		474.100	OTHER REVENUE - WATER - N		264.00		
		574.100	OTHER REVENUE - SEWER		528.00		
		522.200	COMMERCIAL REVENUE - SEV		358.00		
		521.100	FLAT RATE REVENUES - SEWI		1,595.74		
		571.100	MISC. SERVICE REVENUE - SE		2,000.56		
		522.500	MULTI-FAMILY REVENUE - SI		6,267.70		
		522.100	RESIDENTIAL REVENUE - SEW		18,859.40		
			To reverse January revenue entry posted backwards			74,797.48	

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Aquarina Utilities, Inc.
Adjusting Journal Entries

3448

Page 3

Reviewed by _____

09/09/17 02:31 PM

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
			To reclass reimbursements out of revenue				
AJE07	Adjusting	12/31/16					
		408.146	PAYROLL TAXES - WORKERS	763.65			
		236.100	ACCRUED T.O.T.I.-RAF(W&S)	13,604.11			
		408.102	UTILITY REG ASSESS FEES - S		8,364.65		
		408.101	UTILITY REG ASSESS FEES - P		3,657.91		
		408.100	UTILITY REG ASSESS FEES - N		2,513.20		
		675.000	MISC EXPENSE - NON-POTABI	84.00			
		675.010	MISC EXPENSE - POTABLE	84.00			
						13,604.11	
			To reclass RAF payments to clear accrual				
AJE08	Adjusting	12/31/16					
		408.101	UTILITY REG ASSESS FEES - P	7,247.00			
		408.102	UTILITY REG ASSESS FEES - S	7,616.00			
		236.100	ACCRUED T.O.T.I.-RAF(W&S)		14,863.00		
						(14,863.00)	
			To record and accrue RAF for 2016				
AJE09	Adjusting	12/31/16					
		408.012	PAYROLL TAXES - NON-POTA		2,296.71		
		408.101	UTILITY REG ASSESS FEES - P	2,296.71			
						0.00	
			To record miscode of PSC payments				
AJE10	Adjusting	12/31/16					
		675.000	MISC EXPENSE - NON-POTABI	48.24			
		675.010	MISC EXPENSE - POTABLE	48.23			
		408.101	UTILITY REG ASSESS FEES - P		96.47		
						0.00	
			To reclass extension payment for RAF				
AJE11	Adjusting	12/31/16					
		408.100	UTILITY REG ASSESS FEES - N	5,581.00			
		408.101	UTILITY REG ASSESS FEES - P		5,581.00		
						0.00	
			To split Water RAF				

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Aquarina Utilities, Inc.
Adjusting Journal Entries

3448

Reviewed by _____

Page 4

09/09/17 02:31 PM

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE12	Adjusting	12/31/16					
		236.300	ACCRUED T.O.T.I. - PROP (W&	11,995.30			
		408.110	PROPERTY TAXES - NON-POT,		3,998.43		
		408.111	PROPERTY TAXES - POTABLE		3,998.43		
		408.211	Property Tax Sewer		3,998.44		
		236.300	ACCRUED T.O.T.I. - PROP (W&		11,113.68		
		231.000	ACCOUNTS PAYABLE - TRADI	11,113.68			
						11,995.30	
			To clear property taxes payable and record 2016 property taxes				
AJE13	Adjusting	12/31/16					
		408.111	PROPERTY TAXES - POTABLE		4,098.39		
		408.110	PROPERTY TAXES - NON-POT,		4,098.39		
		408.211	Property Tax Sewer		4,098.40		
		231.130	ACCOUNTS PAYABLE - K&H E	12,295.18			
						12,295.18	
			Reverse duplicate entry of taxes paybed by K&H				
AJE14	Adjusting	12/31/16					
		186.001	DEFERRED RATE CASE EXPEN	1,746.94			
		186.003	DEFERRED RATE CASE EXP - :	1,746.94			
		186.005	DEFERRED RATE CASE EXPEN	1,746.93			
		666.000	RATE CASE EXPENSES		5,240.81		
						5,240.81	
			Reclass Regulatory Comm Expense				

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE15	Adjusting	12/31/16					
		304.000	STRUCTURES & IMPROVEMENT		447.00		
		307.000	WELLS & SPRINGS		115,430.00		
		309.000	SUPPLY MAINS		23,143.00		
		311.000	PUMPING EQUIPMENT		95,904.00		
		320.000	WATER TREATMENT EQUIPMENT		34,110.00		
		330.000	DISTRIBUTION RESERVOIRS	2,975.00			
		331.000	TRANSMISSION/DISTRIBUTION		147,369.00		
		333.000	SERVICES		84,483.00		
		334.000	METER & METER INSTALLATION		5,281.00		
		335.000	HYDRANTS		10,050.00		
		339.000	MISC. PLANT EQUIPMENT	3,323.00			
		341.000	TRANSPORTATION EQUIPMENT	10,543.00			
		343.000	TOOLS, SHOP, GARAGE EQUIPMENT	900.00			
		344.000	LABORATORY EQUIPMENT	2,000.00			
		348.000	Other Tangible Plant - P	1,261.00			
		307.100	Wells & Springs - NP	115,430.00			
		309.100	Supply Mains - NP	23,143.00			
		311.100	PUMPING EQUIPMENT - NON-PLANT	79,930.00			
		320.100	Water Treatment EQ - NP	39,669.00			
		330.100	Distribution Reservoirs - NP	512,792.00			
		331.100	TRANSMISSION & DISTRIBUTION MAINS	149,558.00			
		334.100	METERS & INSTALLATIONS - NP	1,768.00			
		335.100	Hydrants - NP	10,050.00			
		339.100	OTHER PLANT & MISC EQUIPMENT	2,424.00			
		354.000	STRUCT/IMPROVE - LIFE STATION	774.00			
		360.000	COLLECTION SEWER - FORCE MAIN	2,872.00			
		380.000	TREATMENT/DISPOSAL EQUIPMENT		520,869.00		
		389.000	OTHER PLANT & MISC EQUIPMENT	2,424.00			
		391.000	TRANSPORTATION EQUIPMENT		9,755.00		
		394.000	LAB EQUIPMENT	565.00			
		108.010	A/D - ORGANIZATION	746.00			
		108.040	A/D - STRUCT. & IMPROVEMENT	298.00			
		108.070	A/D - WELLS & SPRINGS	115,430.00			
		108.090	A/D - SUPPLY MAINS	17,565.00			
		108.110	A/D - PUMPING EQUIPMENT	79,281.00			
		108.210	A/D - WATER TREATMENT EQ	34,110.00			
		108.300	A/D - DISTRIB RESERVOIRS	19,370.00			
		108.310	A/D - TRANS/DIST MAINS	70,367.00			
		108.330	A/D - SERVICES	65,570.00			
		108.340	A/D - METERS	19,564.00			
		108.350	A/D - HYDRANTS	4,649.00			
		108.390	A/D - MISC. PLANT EQUIPMENT	1,030.00			
		108.430	A/D - TOOLS SHOP GARAGE EQUIPMENT		28.00		
		108.440	A/D - Lab Equipment		67.00		
		108.480	A/D - OTHER TANGIBLE PLANT		1,261.00		
		108.011	A/D - ORGANIZATION		500.00		
		108.071	A/D - WELLS & SPRINGS		115,430.00		
		108.091	A/D - SUPPLY MAINS		13,522.00		
		108.111	A/D - PUMPING EQUIPMENT - NP		49,408.00		
		108.211	A/D - WATER TREATMENT EQ		39,669.00		
		108.301	A/D - DISTRIB RESERVOIRS & NP		512,792.00		
		108.311	A/D - TRMNT & DISTRIB MAINS		69,270.00		
		108.341	A/D - METERS		498.00		
		108.351	A/D - HYDRANTS		4,475.00		
		108.391	A/D - MISC PLANT EQUIPMENT		75.00		
		108.510	A/D - ORGANIZATION	175.00			
		108.540	A/D - STRUCT & IMPROVEMENT	187.00			
		108.600	A/D - COLL. SEWER FORCE MAIN	1,392.00			
		108.610	A/D - COLL. SEWER GRAVITY		4,739.00		
		108.630	A/D - SERVICES		11,400.00		
		108.710	A/D - PUMPING EQUIPMENT	3,780.00			
		108.800	A/D - TREATMENT & DISPOSAL	520,869.00			

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Aquarina Utilities, Inc.
Adjusting Journal Entries

3448

Page 6

Reviewed by _____

09/09/17 02:31 PM

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
		108.890	A/D - OTHER PLANT/MISC EQUI		45.00		
		108.900	A/D - OFFICE FURN & EQUIP	5,021.00			
		108.910	A/D - TRANSPORTATION EQUIP	2,440.00			
		108.940	A/D - LAB EQUIP		129.00		
		320.010	RETAINED EARNINGS		41,942.02		
		108.410	A/D - TRANSPORTATION EQUIP		2,634.00		
		390.000	OFFICE FURNITURE & EQUIP		10,200.00		
		108.900	A/D - OFFICE FURN & EQUIP	680.02			
			To record PSC adjustment			0.00	
AJE16	Adjusting	12/31/16					
		108.350	A/D - HYDRANTS	223.33			
		108.351	A/D - HYDRANTS		223.33		
			To combine accounts			0.00	
AJE17	Adjusting	12/31/16					
		303.000	LAND & LAND RIGHTS		24,498.00		
		303.100	LAND & LAND RIGHTS - NP	24,498.00			
			Split based on SARC			0.00	
AJE18	Adjusting	12/31/16					
		271.100	CIAC - CAPACITY CHARGES (A	146,144.00			
		271.300	CIAC - Capacity Charges - NP		35,785.00		
		272.100	CIAC - ACCUMULATED AMOR		213,713.00		
		272.300	CIAC - Accumulated Amort - NP	20,111.00			
		271.200	CIAC - CAPACITY CHARGES (B	6,032.00			
		272.200	CIAC - ACCUMULATED AMOR		4,243.00		
		320.010	RETAINED EARNINGS	81,454.00			
			To adjust CIAC per SARC			0.00	
AJE19	Adjusting	12/31/16					
		403.110	DEPRECIATION EXPENSE - CL	4,148.00			
		403.210	DEPRECIATION EXPENSE - CL	161.00			
		403.112	DEPRECIATION EXPENSE - CL		867.00		
		272.100	CIAC - ACCUMULATED AMOR		4,148.00		
		272.200	CIAC - ACCUMULATED AMOR		161.00		
		272.300	CIAC - Accumulated Amort - NP	867.00			
			To adjust CIAC amortization breakdown			(3,442.00)	

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Aquarina Utilities, Inc.
Adjusting Journal Entries

3448

Page 7

Reviewed by _____

09/09/17 02:31 PM

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE20	Adjusting	12/31/16					
		601.100	SALARIES & WAGES - POTABI	5,442.00			
		601.000	SALARIES & WAGES - NON-PC		10,087.00		
		701.000	SALARIES & WAGES - EMPLO'	4,645.00			
		604.100	EMPLOYEE PENSIONS & BENI	405.00			
		604.000	EMPLOYEE PENSIONS & BENI		611.00		
		704.000	EMPLOYEE PENSIONS & BENI	206.00			
		615.100	PURCHASED POWER - POTABI	2,383.00			
		615.000	PURCHASED POWER - NON-PC		3,596.00		
		715.000	PURCHASED POWER	1,213.00			
		641.100	RENTAL OF BLDG - POTABLE	869.00			
		641.000	RENTAL OF BLDG - NON-POT/		1,311.00		
		741.000	RENTAL OF BLDG	442.00			
		642.100	RENTAL OF EQUIPMENT - POT	847.00			
		642.000	RENTAL OF EQUIPMENT - NOI		1,278.00		
		742.000	RENTAL OF EQUIPMENT	431.00			
		616.000	FUEL FOR POWER PRODUCTIO		99.00		
		616.100	FULE FOR POWER PRODUCTIO	66.00			
		716.000	FUEL FOR POWER PRODUCTIO	33.00			
		650.000	TRANSPORATION EXPENSE - I		673.00		
		650.100	TRANSPORATION EXPENSE - I	446.00			
		750.000	TRANSPORATION EXPENSE	227.00			
		656.000	INSURANCE - VEHICLE - NON-		454.00		
		656.100	INSURANCE - VEHICLE - POT/	301.00			
		756.000	INSURANCE - VEHICLE	153.00			
		657.000	INSURANCE - GENERAL LIABI		586.00		
		657.100	INSURANCE - GENERAL LIABI	388.00			
		757.000	INSURANCE - GEN LIABILITY	198.00			
		675.200	MISC EXP - MEALS & ENT - NC		267.00		
		675.210	MISC EXP - MEALS & ENT - PC	177.00			
		775.200	MISC EXP - MEALS & ENTERT	90.00			
						0.00	
			To allocate expenses based on revenue				
AJE21	Adjusting	12/31/16					
		632.000	CONT SVC - ACCOUNTING - N		1,000.00		
		632.100	CONT SVC - ACCOUNTING - PC		1,000.00		
		732.000	CONT SVC - ACCOUNTING	2,000.00			
						0.00	
			To allocate accounting fees				
AJE22	Adjusting	12/31/16					
		427.600	INTEREST EXPENSE - KEVIN/I	28,216.00			
		237.112	ACCRUED INTEREST - KEVIN/		28,216.00		
		427.601	INTEREST EXPENSE - REGINA	1,358.00			
		237.113	ACCRUED INTEREST - REGIN/		1,358.00		
						(29,574.00)	
			To record interest on AP balances				
		TOTAL		<u>2,637,443.31</u>	<u>2,637,443.31</u>	<u>29,834.98</u>	