

**FLORIDA UTILITY SERVICES 1, LLC  
5911 TROUBLE CREEK ROAD  
NEW PORT RICHEY, FLORIDA 34652  
863-904-5574**

October 13, 2020

Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399

RE: Docket No. 20200169-WS – Application for a staff-assisted rate case in Lake County by  
Lake Yale Utilities, LLC. Audit Control No. 2020-198-1-2

Commission Clerk

Lake Yale Utilities, LLC, (LYU) hereby submits its response to the Staff Audit Report in the  
above referenced docket.

**Audit Finding 1:** LYU believes that wastewater depreciation expense is \$9,078 for the test year  
as reflected in the general ledger. The audit adjustment of \$3,967 relates to Account No. 380 –  
Treatment & Disposal Equipment on Audit Work Paper 51-1 (Wastewater Depreciation  
Expense). There is no corresponding accrual to accumulated depreciation for this account on  
Audit Work Paper 22-1 (Wastewater Accumulated Depreciation). The plant in service balance  
for this account on Audit Work Paper 16-1 (Wastewater Plant in Service) is fully depreciated for  
the test year. Therefore, no accrual to accumulated depreciation or charge to depreciation  
expense in the test year is appropriate. Otherwise, LYU takes no position on this finding.

**Audit Finding 2:** LYU takes no position on this finding.

**Audit Finding 3:** LYU takes no position on this finding.

If you have any further questions please do not hesitate to contact me.

On behalf of the utility,



Mike Smallridge  
Lake Yale Utilities, LLC

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RE: Docket No. 20200168-WU – Application for a staff-assisted rate case in Polk County by  
McLeod Gardens Utilities, LLC. Audit Control No. 2020-198-1-1

Commission Clerk

McLeod Gardens Utilities, LLC, (MGU) hereby submits its response to the Staff Audit Report in  
the above referenced docket.

**Audit Finding 1:** MGU takes no position on this finding.

**Audit Finding 2:** MGU takes no position on this finding.

If you have any further questions please do not hesitate to contact me.

On behalf of the utility,



Mike Smallridge  
McLeod Gardens Utilities, LLC  
Managing Member