

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

February 25, 2025

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

RE: Docket No. 20240105-SU – Application for staff-assisted rate case in Polk County by West Lakeland Wastewater, LLC.

Commission Clerk

West Lakeland Wastewater, LLC, (WLW) hereby submits its response to the Staff's Third Data Request for the above docket file in Polk County Florida.

On behalf of the utility,

Mike Smallridge



Enclosure:

Excel File - WLW DR 27 FUS Vehicles (12.31.24).xls

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1. Please refer to Staff's Audit Report, Document No. 00072-2025, for the following requests:
 - a. **Audit Finding 1 – Plant Account Number 400:** Please provide staff a list of all plant items with the associated NARUC account number that are recorded in Plant Account Number 400, and shown on Table 1-1.

Company Response

Plant Account Number 400 is a reference account used to display the common allocated plant assets that are recorded on FUS1 general ledger. These assets are for utility service vehicles and equipment that are used by FUS1 employees to maintain the seventeen (17) water and wastewater systems throughout the State of Florida. The balance for West Lakeland Wastewater (WLW) reflects the allocated amount for transportation equipment for the test year period. This method of allocating and accounting for FUS1 common transportation equipment was approved in Sunny Shores Utilities, LLC, SARC, in Order No. PSC-2021-0320-PAA-WS, issued August 23, 2021. Attached to this response are the common allocation schedules that were provided to the audit staff in response to Audit Document Request Nos. 27 & 30.

- b. **Audit Finding 2 - Long-Term Debt:** Please provide staff a list of creditors with associated debt balance and interest rate that make up the Long-Term Debt shown on Table 2-1.

Please refer to WLW response to Audit Finding No. 2, which was included in the utility's response to the Staff's Audit, ACN 2024-227-2-1, filed to the docket on February 13, 2025.

- c. **Audit Finding 4 - O&M Expenses:** Please provide missing invoices totaling \$467 in O&M Account 775 shown on Table 4-1.

Please refer to WLW response to Audit Finding No. 4, Acct No. 775 -Miscellaneous Expense (direct charge and common allocation), which was included in the utility's response to the Staff's Audit, ACN 2024-227-2-1, filed to the docket on February 13, 2025.

*Attachment for response to question 1-a
of Staff's Third Data Request*

RESPONSE TO AUDIT DOCUMENT REQUEST NO. 27

Included with this response is excel file "FUS Vehicles (12.31.24).xls"

There are four tabs within this file

"Schedule to 2023" displays all calculations for common allocated vehicles through 12/31/2023. The balances displayed reconciles to the 2023 AR for all FUS1 systems.

"Schedule after 2023" displays all calculations for common allocated vehicles through 06/30/2024. The balances displayed for WLW reconcile to the 06/30/2024 general ledger provided in response to Audit Doc Req No. 1.

WLW "Test Year" Acc/Dep balance of (\$10,624.21) can be found on this schedule.

"Schedule for Test Year" displays all calculations for common allocated vehicles for the 12-month test year 06/30/2024. These calculations are shown only for the purposes of the WLW SARC filing. They calculated a 06/30/2023 ending balance (before the test year) and a full 12-month test year balance for the WLW SARC. The test year ending balances reconcile to the balances displayed in the "Schedule after 2023" tab. This calculation was necessary in order to show the amount of test year depreciation expense associated with the common allocated vehicles.

"Schedule (Post 2023 Retirement)" displays two schedules that display the inventory of vehicles owned and in service for FUS1 operations. The two schedules calculate and show the effect of the early retirement of the 2020 Ford transit Van after it was totaled in a collision. The calculation for the retirement includes the gain on loss after considering the insurance settlement. The net gain on loss was included as a debit to accumulated depreciation for the replacement vehicle (2016 F-150) that was purchased in early 2024.

ADDITIONAL INFORMATION

All vehicles are depreciated at the Commission rule rate over 6-years using the simple average method. $((\text{Beg Bal} + \text{End Bal})/2)/6$. The total PIS, Dep Exp & Acc/Dep balances for all vehicles is allocated to all FUS1 system by customers. There is a separate calculation for HHU and SSU for the trailer that is only allocated to them.