

Ruth Nettles

080247-SU

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Tuesday, August 25, 2009 4:51 PM
To: Filings@psc.state.fl.us
Cc: jphoy@uiwater.com; keweeks@uiwater.com; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Docket No. 080247-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in Wastewater Rates in Lee County, Florida
Importance: High
Attachments: PSC Clerk 17 (Commission Ordered Adjustments).ltr.pdf

- a. Martin S. Friedman, Esq.
Christian W. Marcelli, Esq.
Rose, Sundstrom & Bentley, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118
Longwood, FL 32779
Phone: (407) 830-6331
Fax: (407) 830-8522
Email: mfriedman@rsbattorneys.com
cmarcelli@rsbattorneys.com
- b. Docket No.: 080247-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in Wastewater Rates in Lee County, Florida - Filing Utilities, Inc. of Eagle Ridge's verification that the Commission Ordered Adjustments ("COAs") have been made on its books and records as required pursuant to Commission Order No. PSC-09-0264-PAA-SU.
- c. Utilities, Inc. of Eagle Ridge
- c. 6 Pages.
- d. Letter to Commission Clerk - 1 page and Commission Ordered Adjustments - 5 pages.

8/25/2009

DOCUMENT NUMBER-DATE

08861 AUG 25 8

FPSC-COMMISSION CLERK

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555
FAX (850) 656-4029
www.rsattorneys.com

REPLY TO CENTRAL FLORIDA OFFICE

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
CHRISTIAN W. MARCELLI
BRIAN J. STREET

August 25, 2009

E-FILING

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 080247-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in
Wastewater Rates in Lee County, Florida
Our File No.: 30057.158

Dear Ms. Cole:

Commission Order No. PSC-09-0264-PAA-SU requires that Utilities, Inc. of Eagle Ridge verify that the Commission Ordered Adjustments ("COAs") have been made on its books and records. Enclosed is a copy of the bookkeeping entries reflecting the COAs.

Should you have any questions, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For The Firm

CM
Enclosures

cc: John P. Hoy, Chief Regulatory Officer (w/ enclosures) (via email)
Ms. Kirsten Weeks (w/enclosures) (via email)

Audit Finding No. 1 - Rate Base Adjustments From Prior Rate Case Not Booked

Entry #1

Location: Docket No. 080247-SU audit report pg. 6-14 and PAA order pg. 2-3

Entry Description: To correct UPIS from Transfer and Docket No. 030445-SU not booked, including roll forward depreciation on the UPIS

<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
1295	249100	Structures & Improvements - Lift Station	44,486	
1300	249100	Structures & Improvements - Treatment	8,925	
1345	249100	Service Lines	16,535	
1395	249100	Treatment Disposal Equipment - Lagoon	111,762	
1470	249100	Tools, Shop, & Garage Equipment	32,669	
2030	249100	A/D - Organization	9,513	
2040	249100	A/D - Franchises - Intangibles	34,336	
2110	249100	A/D - Gravity Mains	556	
2160	249100	A/D - Treatment Disposal Equipment - Treatment Plant	2,239	
6860	249100	Dep Exp - Other Tangible Plant - Sewer	109,370	
6660	249100	Dep Exp - Structures & Improvements - Lift Station	1,186	
6665	249100	Dep Exp - Structures & Improvements - Treatment	186	
6710	249100	Dep Exp - Service Lines	290	
6760	249100	Dep Exp - Treatment Disposal Equipment - Lagoon	4,143	
6835	249100	Dep Exp - Tools, Shop, & Garage Equipment	1,361	
1245	249100	Organization		67,149
1250	249100	Franchises - Intangibles		242,370
1350	249100	Gravity Mains		4,421
1400	249100	Treatment Disposal Equipment - Treatment Plant		7,108
2055	249100	A/D - Structures & Improvements - Lift Station		10,083
2060	249100	A/D - Structures & Improvements - Treatment		1,583
2105	249100	A/D - Service Lines		2,464
2155	249100	A/D - Treatment Disposal Equipment - Lagoon		35,212
2230	249100	A/D - Tools, Shop, & Garage Equipment		11,570
6640	249100	Dep Exp - Organization		1,119
6645	249100	Dep Exp - Franchises - Intangibles		4,040
6715	249100	Dep Exp - Gravity Mains		65
6765	249100	Dep Exp - Treatment Disposal Equipment - Treatment Plant		263

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
COMMISSION ORDERED ADJUSTMENTS

w/p 1

Audit Finding No. 1 - Rate Base Adjustments From Prior Rate Case Not Booked

Entry #2

Location: Docket No. 080247-SU audit report pg. 6-14 and PAA order pg. 2-3

Entry Description: To correct CIAC from Transfer and Docket No. 030445-SU not booked, including roll forward amortization on the CIAC

<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
4050	249100	A/A of CIAC - Structures & Improvements - Lift Station	2,538	
4055	249100	A/A of CIAC - Structures & Improvements - Treatment	130	
4065	249100	A/A of CIAC - Structures & Improvements - Reclaimed Distribution	465	
4100	249100	A/A of CIAC - Service Lines	1,011	
4100	249100	A/A of CIAC - Force Mains	992	
4105	249100	A/A of CIAC - Gravity Mains	8,673	
4105	249100	A/A of CIAC - Manholes	169	
4150	249100	A/A of CIAC - Treatment Disposal Equipment - Lagoon	98	
4155	249100	A/A of CIAC - Treatment Disposal Equipment - Treatment Plant	48,690	
4175	249100	A/A of CIAC - Outfall Lines	152	
7425	249100	Amort Exp - Other Tangible Plant - Sewer	196,568	
3500	249100	CIAC - Structures & Improvements - Lift Station		11,198
3505	249100	CIAC - Structures & Improvements - Treatment		2,620
3515	249100	CIAC - Structures & Improvements - Reclaimed Distribution		731
3550	249100	CIAC - Service Lines		6,785
3550	249100	CIAC - Force Mains		5,255
3555	249100	CIAC - Gravity Mains		68,942
3555	249100	CIAC - Manholes		896
3600	249100	CIAC - Treatment Disposal Equipment - Lagoon		310
3605	249100	CIAC - Treatment Disposal Equipment - Treatment Plant		154,540
3625	249100	CIAC - Outfall Lines		807
7225	249100	Amort Exp - CIAC - Structures & Improvements - Lift Station		299
7230	249100	Amort Exp - CIAC - Structures & Improvements - Treatment		15
7240	249100	Amort Exp - CIAC - Structures & Improvements - Reclaimed Distribution		55
7275	249100	Amort Exp - CIAC - Service Lines		119
7275	249100	Amort Exp - CIAC - Force Mains		117
7280	249100	Amort Exp - CIAC - Gravity Mains		1,020
7280	249100	Amort Exp - CIAC - Manholes		20
7325	249100	Amort Exp - CIAC - Treatment Disposal Equipment - Lagoon		11
7330	249100	Amort Exp - CIAC - Treatment Disposal Equipment - Treatment Plant		5,728
7350	249100	Amort Exp - CIAC - Outfall Lines		18

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
COMMISSION ORDERED ADJUSTMENTS

w/p 1

Audit Finding No. 1 - Rate Base Adjustments From Prior Rate Case Not Booked

Entry #3

Location: Docket No. 080247-SU audit report pg. 6-14 and PAA order pg. 2-3

Entry Description: To correct A/D from Transfer and Docket No. 030445-SU not booked

<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
2030	249100	A/D - Organization	4,079	
2030	249100	A/D - Organization	9,043	
2040	249100	A/D - Franchises - Intangibles	30,733	
2055	249100	A/D - Structures & Improvements - Lift Station	56,164	
2060	249100	A/D - Structures & Improvements - Treatment	6,169	
2105	249100	A/D - Force Mains	5,372	
2110	249100	A/D - Gravity Mains	20,719	
2110	249100	A/D - Manholes	655	
2160	249100	A/D - Treatment Disposal Equipment - Treatment Plant	300,803	
2180	249100	A/D - Outfall Lines	3,105	
2070	249100	A/D - Structures & Improvements - Reclaimed Distribution		412
2105	249100	A/D - Service Lines		12,906
2155	249100	A/D - Treatment Disposal Equipment - Lagoon		31,559
2215	249100	A/D - Office Structure		790
2220	249100	A/D - Office Furniture & Equipment		9
2230	249100	A/D - Tools, Shop, & Garage Equipment		14,832
2235	249100	A/D - Laboratory Equipment		3,874
6860	249100	Dep Exp - Other Tangible Plant - Sewer		372,460

Audit Finding No. 1 - Rate Base Adjustments From Prior Rate Case Not Booked

Entry #4

Location: Docket No. 080247-SU audit report pg. 6-14 and PAA order pg. 2-3

Entry Description: To correct A/A from Transfer and Docket No. 030445-SU not booked

<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
7425	249100	Amort Exp - Other Tangible Plant - Sewer	496,386	
4050	249100	A/A of CIAC - Structures & Improvements - Lift Station		21,765
4055	249100	A/A of CIAC - Structures & Improvements - Treatment		5,092
4070	249100	A/A of CIAC - Structures & Improvements - General		1,420
4100	249100	A/A of CIAC - Service Lines		13,188
4100	249100	A/A of CIAC - Force Mains		10,215
4105	249100	A/A of CIAC - Gravity Mains		134,007
4105	249100	A/A of CIAC - Manholes		1,742
4150	249100	A/A of CIAC - Treatment Disposal Equipment - Lagoon		603
4155	249100	A/A of CIAC - Treatment Disposal Equipment - Treatment Plant		300,387
4175	249100	A/A of CIAC - Outfall Lines		1,569
4265	249100	A/A of CIAC - Sewer Tap		6,398

Audit Finding No. 6 - Construction Project Retirements Not Recorded

Entry #4

Location: Docket No. 080247-SU audit report pg. 33 and PAA order pg. 3

Entry Description: To record a retirement for a new aqua disc filter not booked, including roll forward depreciation on the UPIS

<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
2160	249100	A/D - Treatment Disposal Equipment - Treatment Plant	85,043	
1400	249100	Treatment Disposal Equipment - Treatment Plant		85,043