

STATE OF FLORIDA

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DIVISION OF
ACCOUNTING AND FINANCE
ANDREW L. MAUREY
DIRECTOR
(850) 413-6900

Public Service Commission

June 19, 2014

S.V. Utilities, Ltd.
Attn: Brian Altman
500 South Florida Ave., Ste. 700
Lakeland, FL 33801

RECEIVED-FPSC
14 JUN 20 AM 9:04
COMMISSION
CLERK

Re: Docket No. 130211-WS, Application for staff-assisted rate case in Polk County, by S.V. Utilities, Ltd.

Dear Mr. Altman:

Based on Order No. PSC-14-0195-PAA-WS, S.V. Utilities, Ltd. shall provide proof, within 90 days of the Final Order, that the adjustments for all the applicable NARUC USOA primary accounts have been made. The order became final on May 23, 2014.

Enclosed is a schedule of plant, accumulated depreciation, CIAC, and amortization of CIAC that reflects the balances as of June 30, 2013. The Commission approved these balances for rate setting purposes in this staff-assisted rate case. Accordingly, please reconcile the utility's books with the Commission approved balances. If you have any questions about the accounting adjustments, please feel free to call me at (850) 413-6467.

Sincerely,

A handwritten signature in cursive script that reads "Pete Lester".

Pete Lester
Professional Accountant Specialist

PL
Enclosures (2)

cc: Division of Accounting and Finance (Cicchetti, Mouring, Maurey, Bulecza-Banks)
Division of Economics (Hudson, Thompson)
Division of Engineering (King, Buys)
Office of General Counsel (Corbari)
Office of Auditing and Performance Analysis (Deamer)
Office of Commission Clerk (130211-WS)

WATER

<u>Account</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>Description</u>	Debit Plant <u>6/30/2013</u>	Credit Accum. Depr. <u>6/30/2013</u>
304	3.70%	Structures	\$8,000	\$8,000
307	3.70%	Wells & Springs	14,482	14,482
309	3.13%	Supply Wells	1,910	300
311	5.88%	Pumping Equipment	86,273	86,273
320	5.88%	Water Treatment Equipment	9,600	9,600
330	3.00%	Storage Tank	64,550	8,366
331	2.63%	Trans. & Dist. Mains - Pipes	165,010	138,136
334	5.88%	Meters	11,909	2,261
335	2.50%	Fire Hydrant	49,000	39,201
340	16.70%	Office Furniture and Equipment	<u>1,875</u>	<u>313</u>
		Total	<u>\$412,608</u>	<u>\$306,932</u>
			Debit	Credit
			CIAC	CIAC
			Amort.	CIAC
			<u>6/30/2013</u>	<u>6/30/2013</u>
			<u>\$0</u>	<u>\$0</u>

WASTEWATER

<u>Account</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>Description</u>	<u>Debit3 Plant 6/30/2013</u>	<u>Credit Accum. Depr. 6/30/2013</u>
354	3.70%	Structures & Improvements	\$5,950	\$894
360	3.70%	Collection Sewers - Force	4,542	1,176
361	2.50%	Collection Sewers - Gravity	323,884	263,319
364	20.00%	Flow Measuring Devices	2,900	2,900
370	4.00%	Receiving Wells	1,425	0
371	6.67%	Pumping Equipment	5,814	318
380	6.67%	Treatment/Disposal Equip.	148,866	147,365
381	3.13%	Plant Sewers	0	270
389	6.67%	Other Plant and Misc. Equip.	1,781	0
390	16.67%	Office Equipment & Furn.	<u>1,875</u>	<u>341</u>
		Total	<u>\$497,037</u>	<u>\$416,583</u>
			Debit CIAC Amort. <u>6/30/2013</u>	Credit CIAC <u>6/30/2013</u>
			<u>\$0</u>	<u>\$0</u>