

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: October 30, 2014
TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk
FROM: David Frank, Public Utilities Supervisor, Division of Accounting & Finance
RE: Docket No. 130294-WU - Application for transfer of water systems and Certificate No. 579-W in Highland County from Holmes Utilities, Inc. to Country Walk Utilities, Inc.

Please include the attached document into the docket file referenced above.

RECEIVED-FPSC
14 OCT 30 PM 4:42
COMMISSION
CLERK

David Frank

From: Joseph Gabay <jgabay@uswatercorp.net>
Sent: Wednesday, October 29, 2014 4:50 PM
To: David Frank
Cc: Amber Norris; Cheryl Bulecza-Banks; Penny Buys; Troy Rendell
Subject: RE: Country Walk Utilities, Inc. Adjustments
Attachments: Country Walk PSC Balances 9-4-13.xlsx

David – Please find the adjusted General Ledger Balances (attached) for Country Walk Utilities, Inc. per our corrected books dated September 4, 2013.

The balances on our general ledger books should now be in agreement with the PSC adjustments to book value per Order No. PSC-14-0495-PAA-WU, Docket No. 130294-WU.

If I can be of any further assistance, please let me know.

Joe

Joseph G. Gabay

U.S. Water Services Corporation



4939 Cross Bayou Boulevard
New Port Richey, FL 34652
(Office) 727-848-8292 x239
(Mobile) 727-412-4466
(Accounting Fax) 727-849-7809
(E-Mail) jgabay@uswatercorp.net

From: David Frank [mailto:DFrank@PSC.STATE.FL.US]
Sent: Tuesday, October 28, 2014 3:25 PM
To: 'Joseph Gabay'
Cc: Amber Norris; Cheryl Bulecza-Banks; Penny Buys
Subject: Country Walk Utilities, Inc. Adjustments

Dear Mr. Gabay,

I have attached Order No. PSC-14-0495-PAA-WU which includes the adjustments that must be made to the general ledger balances for Country Walk Utilities, Inc. Please let me know if you have any questions.

Thanks,

David Frank
Public Utility Analyst I

Division of Accounting and Finance
Florida Public Service Commission
DFrank@PSC.STATE.FL.US
850-413-6534 (phone)
850-413-6535 (fax)

Country Walk Utilities, Inc.
Balance Sheet
As of ~~September~~ Sep 4, 13 4, 2013

ASSETS

Fixed Assets

101.1 · Utility Plant in Service

300 · Water Utility Plant

303 · Land & Land Rights	1,495.00
304 · Structures & Improvements	11,980.00
307 · Wells & Springs	38,413.00
311 · Pumping Equipment	4,736.00
320 · Water Treatment Equipment	7,509.00
330 · Distrib/Reservoir Standpipes	6,701.00
331 · Transmission/Distrib Lines	11,863.00
334 · Meters & Meter Installation	8,107.00

Total 300 · Water Utility Plant 90,804.00

Total 101.1 · Utility Plant in Service 90,804.00

108 · Accum Depreciation Water Plant -49,876.00

114 · Acquisition Adjustment -20,064.00

Total Fixed Assets 20,864.00

TOTAL ASSETS 20,864.00

LIABILITIES & EQUITY

Liabilities

Long Term Liabilities

271 · CIAC

272 · Acc Amortiz CIAC	-14,727.00
271 · CIAC - Other	23,700.00

Total 271 · CIAC 8,973.00

Total Long Term Liabilities 8,973.00

Total Liabilities 8,973.00

Equity

500 · Equity

502 · Capital 11,891.00

Total 500 · Equity 11,891.00

Total Equity 11,891.00

TOTAL LIABILITIES & EQUITY 20,864.00