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Public Service Commission

January 27, 2015

Mr. Martin S. Friedman, Esquire
766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
mfriedman@sflaw.com

STAFF'S FIFTH DATA REQUEST
via e-mail

Re: Docket No. 140135-WS - Application for increase in water/wastewater rates in Pasco County by Labrador Utilities, Inc.

Dear Mr. Friedman:

By this letter, the Commission staff requests that Labrador Utilities, Inc. (Labrador) provide responses to the following data requests.

1. Please provide a description and the work papers related to the disposition of property that resulted in gains of \$743 in 2012 and \$411 in 2013. Please include the allocation calculations, if any, including journal entries.
2. Please provide documentation that shows Labrador's adjustments to its Accumulated Deferred Income Taxes that relate to pro forma plant.
3. Please provide an explanation and documentation that show the entries to accumulated depreciation Water – 301.1 Organization.
4. Please provide an explanation and documentation that shows why the company made a retirement entry to Account 360 Collections Sewers – Force Accumulated Depreciation when this account already contained a negative (debit) balance.
 - a. Please provide an explanation and documentation as to why the company made a retirement entry of \$656 to accumulated depreciation with no corresponding retirement entry.
5. Please provide an explanation and documentation as to why the balance in the Tools Shop and Garage account doubled from 2012 to 2013.
 - a. Please provide an explanation and documentation that explains why a negative addition was made to Tools Shop and Garage Equipment Account.

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6. Please provide an explanation as to why Labrador's short-term interest rate on Schedule D-1 is 8.48% when Sanlando has 2.82% on its D-1 schedule.
7. Please provide an explanation as to why Labrador is using a 6% interest rate on customer deposits on schedule D-1, when other Utility's Inc. subsidiaries are using a 2% interest rate.

For the following requests, refer to Labrador's 2013 Annual Report, page F-14.

8. Please explain why Labrador wrote off and expensed \$2,043 of its deferred maintenance balance of \$10,884 that the Company had at the end of 2013.
9. Regarding the \$2,043 amount of the deferred maintenance balance that the Company wrote off, please provide a description of the Company policy that addresses write-offs.

The following items relate to the Utility's requested rate case expense.

10. For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed.
 - a. Please provide detail of hours worked associated with each activity.
 - b. Please provide a description and associated cost for all expenses incurred to date.
11. For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.
12. If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.
13. Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the Proposed Agency Action (PAA) process.
14. Please provide an itemized list of all other costs estimated to be incurred through the PAA process.
15. For each individual Water Services Corporation (WSC) In-House employee providing consulting services on this docket, provide an itemized description of work performed, hours or allocation of time associated with each activity, and support documentation (i.e. timesheets). In addition, please provide the same detail for estimated hours to completion of the case.

January 27, 2015

16. In several recent sister company dockets, Utilities, Inc. asserted that revised salaries accounted for WSC-employee time working on rate cases as a reduction to salaries prior to any allocation. Has the Utility taken similar accounting measures to ensure that WSC In-House employee fees are not duplicative in this docket? If so, please provide support documentation to verify the salaries reflected in the MFRs do not contain any capitalized time spent on the current rate case.

Please file the original and five copies of the requested information by Tuesday, February 24, 2015, with Carlotta Stauffer, Commission Clerk, Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. Please feel free to call me at (850) 413-6230 if you have any questions.

Sincerely,

/s/Kyesha Mapp

Kyesha Mapp
Attorney

KRM:as

cc: Office of Commission Clerk
Office of Public Counsel (Kelly, Reilly)