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STATE OF FLORIDA



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

Public Service Commission

February 3, 2015

Lakeside Waterworks, Inc.
Attention: Gary A. Deremer, President
5320 Captains Court
New Port Richey, Florida 33801

Re: Docket No. 130194-WS, Application for staff-assisted rate case in Lake County by Lakeside Waterworks, Inc.

Dear Mr. Deremer,

Based on Order No. PSC-15-0013-PAA-WS, Lakeside Waterworks, Inc. 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 January 2, 2015.

Enclosed are water and wastewater schedules of plant, accumulated depreciation, CIAC, and amortization of CIAC that reflect 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) 413-6544.

Sincerely,

Handwritten signature of Michael Barrett in cursive.

Michael Barrett
Public Utility Analyst

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15 FEB -3 AM 11:34
COMMISSION
CLERK

MB

Enclosures (2)

cc: Division of Accounting and Finance (Mouring, Cicchetti)
Office of General Counsel (Murphy)
Office of Auditing and Performance Analysis (Deamer)
Office of Commission Clerk (Docket No. 130194-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>
301	2.50%	Organization	\$ 750	\$ 367
304	3.70%	Structures & Improvements	\$ 5,000	\$ 2,590
307	3.70%	Wells & Springs	\$ 31,912	\$ 24,723
309	3.13%	Supply Wells	\$ 300	\$ 183
310	0.06%	Power Generation Equipment	\$ -	\$ 484
311	6.14%	Pumping Equipment	\$ 8,394	\$ 2,071
320	6.92%	Water Treatment Equipment	\$ 10,340	\$ 9,079
330	3.33%	Distribution Reservoirs & Standpipes	\$ 1,500	\$ 1,500
331	2.63%	Transmission & Distribution Mains	\$ 39,896	\$ 21,764
333	2.86%	Services	\$ 7,675	\$ 6,910
334	5.88%	Meters & Meter Installations	\$ 28,780	\$ 27,827
339	5.00%	Other Plant and Miscellaneous	\$ 3,501	\$ 1,450
Totals			<u>\$ 138,048</u>	<u>\$ 98,944</u>
			Debit CIAC Amort. 6/30/13	Credit CIAC 6/30/13
			<u>\$5,830</u>	<u>\$13,776</u>

WASTEWATER

<u>Account</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>Description</u>	<u>Debit Plant 6/30/2013</u>	<u>Credit Accum. Depr. 6/30/2013</u>
351	2.50%	Organization	\$ 750	\$ 375
354	3.70%	Structures & Improvements	\$ 6,080	\$ 6,080
360	3.70%	Collection Sewers - Force	\$ 3,138	\$ 3,138
361	2.50%	Collection Sewers - Gravity	\$ 73,983	\$ 23,281
362	2.70%	Special Collecting Structures	\$ 200	\$ 105
363	2.86%	Services to Customers	\$ 5,145	\$ 4,620
364	20.00%	Flow Measuring Devices	\$ 2,474	\$ 2,474
365	2.86%	Flow Measuring Installations	\$ 2,540	\$ 1,416
370	4.00%	Receiving Wells	\$ 16,000	\$ 16,000
371	6.67%	Pumping Equipment	\$ 1,738	\$ 821
380	6.67%	Treatment & Disposal Equipment	\$ 30,616	\$ 27,172
389	6.67%	Miscellaneous Equipment	\$ 2,949	\$ 1,717
393	6.67%	Tools & Equipment	\$ 203	\$ 203
		Totals	<u>\$ 145,816</u>	<u>\$ 87,403</u>
			<u>Debit</u>	<u>Credit</u>
			<u>CIAC</u>	<u>CIAC</u>
			<u>Amort.</u>	<u>CIAC</u>
			<u>6/30/2013</u>	<u>6/30/2013</u>
			<u>\$6,099</u>	<u>\$18,257</u>