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STATE OF FLORIDA



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

# Public Service Commission

September 30, 2015

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15 OCT - 1 AM 9:25  
COMMISSION  
CLERK

Mr. Gary Deremer, President  
Jumper Creek Utility Company  
4939 Cross Bayou Blvd  
New Port Richey, Florida 34652

**Re: Docket No. 140147-WS, Application for staff-assisted rate case in Sumter County by Jumper Creek Utility Company.**

Dear Mr. Deremer:

On July 21, 2015, the Commission voted on staff's recommendation dated June 4, 2015. Proposed Agency Action Order No. PSC-15-0335-PAA-WS was issued on August 20, 2015, and became final on September 14, 2015 with the issuance of Consummating Order No. PSC-15-0383-CO-WS. The Order requires that Jumper Creek Utility Company provide proof, within 90 days of the Final Order in this docket, that the adjustments for all applicable NARUC USOA primary accounts have been made.

Enclosed are schedules of accumulated plant, depreciation, CIAC and amortization of CIAC for water and wastewater that reflect balances as of June 30, 2014. The Commission approved these balances for rate setting purposes in this case. Please reconcile your books with the Commission-approved accumulated balances shown on the enclosed schedules, and provide proof of the adjustments by December 14, 2015.

If you have any questions, please feel free to contact me at (850) 413-6453.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew A. Vogel".

Matthew A. Vogel  
Public Utility Analyst II

Enclosure

cc: Office of Commission Clerk (140147-WS)

Docket No. 140147-WS, Jumper Creek Utility Company  
Commission-Approved Balances per Order No. PSC-15-0335-PAA-WS  
for year end 06/30/2014

WATER

<u>Account</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>Description</u>	Debit  Plant* 06/30/2014	Credit  Accum.* Depr. 06/30/2014
301	2.50%	Organization	\$1,110	\$26
304	3.13%	Structures & Improvements	6,486	1,365
307	3.33%	Wells & Springs	59,478	15,311
310	5.00%	Power Generation Equipment	1,967	358
311	5.00%	Pumping Equipment	4,375	832
320	4.55%	Water Treatment Equipment	275,782	102,259
331	2.33%	Transmission & Distribution Mains	85,232	15,451
333	2.50%	Services	38,840	7,596
334	5.00%	Meters & Meter Installations	11,570	7,122
335	2.22%	Hydrants	27,042	895
		Total	<u>\$511,881</u>	<u>\$151,215</u>
			Debit	Credit
			CIAC	CIAC
			Amort.	CIAC
			<u>06/30/2014</u>	<u>06/30/2014</u>
			<u>\$32,360</u>	<u>\$157,236</u>

\* Balances exclude pro forma adjustments.

Docket No. 140147-WS, Jumper Creek Utility Company  
 Commission-Approved Balances per Order No. PSC-15-0335-PAA-WS  
 for year end 06/30/2014 (continued)

WASTEWATER

<u>Account</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>Description</u>	Debit	Credit
			<u>Plant* 06/30/2014</u>	<u>Accum.* Depr. 06/30/2014</u>
351	2.50%	Organization	\$806	\$20
354	3.13%	Structures & Improvements	8,231	1,093
360	3.70%	Collection Sewers-Force	32,796	8,472
361	2.50%	Collection Sewers-Gravity	83,951	14,516
362	2.70%	Special Collecting Structures	54,509	10,470
371	6.67%	Pumping Equipment	50,572	21,774
380	5.56%	Treatment & Disposal Equipment	158,418	69,728
382	3.33%	Outfall Sewer Lines	1	0
		<b>Total</b>	<b><u>\$389,284</u></b>	<b><u>\$126,073</u></b>
			Debit	Credit
			CIAC	
			Amort.	CIAC
			<u>06/30/2014</u>	<u>06/30/2014</u>
			<u>\$58,255</u>	<u>\$221,828</u>

\* Balances exclude pro forma adjustments.