

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-**

RECEIVED FPSC  
15 NOV 20 PM 4:25  
COMMISSION  
CLERK

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**DATE:** November 20, 2015

**TO:** Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk

**FROM:** Amber M. Norris, Public Utilities Supervisor, Division of Accounting & Finance

**RE:** Docket No. 120285-SU - Application to transfer wastewater facilities and Certificate No. 137-S in Brevard County from Colony Park Utilities, Inc. to Colony Park Development Utilities, LLC

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The attached documents providing proof of Commission-Ordered Adjustments were received via email by staff on November 18, 2015. Please incorporate the attached correspondence into the docket file.

## Amber Norris

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**From:** Lora McCabe <Alwaysbytheno@cfl.rr.com>  
**Sent:** Tuesday, November 17, 2015 4:19 PM  
**To:** Amber Norris  
**Subject:** Adjustments for Colony Park Development Utilities LLC  
**Attachments:** Balance Sheet that Reflect Adjustments Colony Park Development.xlsx; General Ledger for Sept 27, 2012.xlsx

Hi Amber,

Attached please find the following:

- 1) Balance Sheet for Colony Park Development Utilities, LLC - dated September 27, 2012
- 2) General Ledger for Colony Park Development Utilities, LLC - dated September 27, 2012.

I want to thank you for your assistance, it is greatly appreciated!

Have a great evening!

Thank you,

Lora McCabe  
*Always By The Numbers, Inc*  
321-452-2010  
321-452-2014 fax

*"We sleep soundly in our beds because rough men and women stand ready in the night to visit violence on those who would do us harm"*

**Disclaimer under Circular 230:** Nothing contained herein is intended or written to be used, nor may it be relied upon or used (1) by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer under the Internal Revenue code of 1986, or any applicable state or local tax law, or (2) by any person to support the promotion or marketing of or to recommend any Federal tax transaction(s) or matter(s) addressed herewith.

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**Colony Park Development Utilities, LLC**  
**Balance Sheet**  
As of September 27, 2012

|                                     | Total               |
|-------------------------------------|---------------------|
| <b>ASSETS</b>                       |                     |
| <b>Current Assets</b>               |                     |
| Bank Accounts                       |                     |
| Chase - Utilities                   | 75.00               |
| Total Bank Accounts                 | \$ 75.00            |
| Total Current Assets                | \$ 75.00            |
| <b>Fixed Assets</b>                 |                     |
| Accumulated Depreciation            | -140,322.00         |
| Collection Sewers Force             | 28,128.00           |
| Composite Account                   | 57,354.00           |
| Flow Measuring Device               | 3,500.00            |
| Other Plant & Misc. Equipment       | 1,789.00            |
| Pumping Equipment                   | 3,536.00            |
| Receiving Wells                     | 13,066.00           |
| Service to Customers                | 500.00              |
| Tools Shop & Garage Equipment       | 1,200.00            |
| Structures & Improvements           | 30,157.00           |
| Treatment Disposal                  | 27,546.00           |
| Utilities - Land                    | 30,479.00           |
| Total Fixed Assets                  | \$ 56,933.00        |
| <b>Other Assets</b>                 |                     |
| Accum Amortizaton of CIAC           | 23,500.00           |
| CIAC                                | -23,500.00          |
| Total Other Assets                  | \$ 0.00             |
| <b>TOTAL ASSETS</b>                 | <b>\$ 57,008.00</b> |
| <b>LIABILITIES AND EQUITY</b>       |                     |
| <b>Liabilities</b>                  |                     |
| Total Liabilities                   |                     |
| <b>Equity</b>                       |                     |
| Members Investment                  | 57,008.00           |
| Retained Earnings                   |                     |
| Net Income                          |                     |
| Total Equity                        | \$ 57,008.00        |
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>\$ 57,008.00</b> |

**Colony Park Development Utilities LLC**  
**General Ledger**  
September 27, 2012

|  | Date       | Transaction<br>Type | Memo/Description                              | Split   | Amount                | Balance     |
|--|------------|---------------------|---|---------|-----------------------|-------------|
| <b>Chase - Utilities</b>                           |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 75.00                 | 75.00       |
| <b>Total for Chase - Utilities</b>                 |            |                     |   |         | <u>\$ 75.00</u>       |             |
| <b>Accumulated Depreciation</b>                    |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | -140,322.00           | -140,322.00 |
| <b>Total for Accumulated Depreciation</b>          |            |                     |   |         | <u>-\$ 140,322.00</u> |             |
| <b>Collection Sewers Force</b>                     |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 28,128.00             | 28,128.00   |
| <b>Total for Collection Sewers Force</b>           |            |                     |   |         | <u>\$ 28,128.00</u>   |             |
| <b>Composite Account</b>                           |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 57,354.00             | 57,354.00   |
| <b>Total for Composite Account</b>                 |            |                     |   |         | <u>\$ 57,354.00</u>   |             |
| <b>Flow Measruing Device</b>                       |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 3,500.00              | 3,500.00    |
| <b>Total for Flow Measruing Device</b>             |            |                     |   |         | <u>\$ 3,500.00</u>    |             |
| <b>Other Plant &amp; Misc. Equipment</b>           |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 1,789.00              | 1,789.00    |
| <b>Total for Other Plant &amp; Misc. Equipment</b> |            |                     |   |         | <u>\$ 1,789.00</u>    |             |
| <b>Pumping Equipment</b>                           |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 3,536.00              | 3,536.00    |
| <b>Total for Pumping Equipment</b>                 |            |                     |   |         | <u>\$ 3,536.00</u>    |             |
| <b>Receiving Wells</b>                             |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 13,066.00             | 13,066.00   |
| <b>Total for Receiving Wells</b>                   |            |                     |   |         | <u>\$ 13,066.00</u>   |             |
| <b>Service to Customers</b>                        |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 500.00                | 500.00      |
| <b>Total for Service to Customers</b>              |            |                     |   |         | <u>\$ 500.00</u>      |             |
| <b>Tools Shop &amp; Garage Equipment</b>           |            |                     |   |         |                       |             |
|  | 09/27/2012 | Journal Entry       | Adjusted Values per Public Service Commission | -Split- | 1,200.00              | 1,200.00    |
| <b>Total for Tools Shop &amp; Garage Equipment</b> |            |                     |   |         | <u>\$ 1,200.00</u>    |             |

|  |                   |               |   |         |                      |            |
|--|-------------------|---------------|---|---------|----------------------|------------|
| <b>Structures &amp; Improvements</b>           |                   |               |   |         |                      |            |
|  | 09/27/2012        | Journal Entry | Adjusted Values per Public Service Commission | -Split- | <u>30,157.00</u>     | 30,157.00  |
| <b>Total for Structures &amp; Improvements</b> |                   |               |   |         | <b>\$ 30,157.00</b>  |            |
| <b>Treatment Disposal</b>                      |                   |               |   |         |                      |            |
|  | 09/27/2012        | Journal Entry | Adjusted Values per Public Service Commission | -Split- | <u>27,546.00</u>     | 27,546.00  |
| <b>Total for Treatment Disposal</b>            |                   |               |   |         | <b>\$ 27,546.00</b>  |            |
| <b>Utilities - Land</b>                        |                   |               |   |         |                      |            |
|  | 09/27/2012        | Journal Entry | Adjusted Values per Public Service Commission | -Split- | <u>30,479.00</u>     | 30,479.00  |
| <b>Total for Utilities - Land</b>              |                   |               |   |         | <b>\$ 30,479.00</b>  |            |
| <b>Accum Amortizaton of CIAC</b>               |                   |               |   |         |                      |            |
|  | 09/27/2012        | Journal Entry | Adjusted Values per Public Service Commission | -Split- | <u>23,500.00</u>     | 23,500.00  |
| <b>Total for Accum Amortizaton of CIAC</b>     |                   |               |   |         | <b>\$ 23,500.00</b>  |            |
| <b>CIAC</b>                                    |                   |               |   |         |                      |            |
|  | 09/27/2012        | Journal Entry | Adjusted Values per Public Service Commission | -Split- | <u>-23,500.00</u>    | -23,500.00 |
| <b>Total for CIAC</b>                          |                   |               |   |         | <b>-\$ 23,500.00</b> |            |
| <b>Members Investment</b>                      |                   |               |   |         |                      |            |
|  | 09/27/2012        | Journal Entry | Adjusted Values per Public Service Commission | -Split- | <u>57,008.00</u>     | 57,008.00  |
| <b>Total for Members Investment</b>            |                   |               |   |         | <b>\$ 57,008.00</b>  |            |
| <b>Retained Earnings</b>                       |                   |               |   |         |                      |            |
|  | Beginning Balance |               |   |         | <u>0.00</u>          | 0.00       |
| <b>Total for Retained Earnings</b>             |                   |               |   |         |                      |            |