

**SUNDSTROM  
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September 2, 2014

VIA HAND DELIVERY

Ms. Carlotta Stauffer, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: Joint Application for Authority to Transfer the Water Utility Assets and  
Certificate No. 488-W in Marion County of Venture Associates to Ocala Palms  
Utilities, LLC; Docket 130269-WU

Dear Ms. Stauffer,

Attached in accordance with the requirements of the second ordering paragraph  
of Commission Order PSC No. 14-0434-FOF-WU are general ledgers which show that  
the books of Ocala Palms Utilities, LLC have been updated to reflect the Commission  
approved balances as of September 6, 2013 and a statement that these adjustments will  
be reflected in the 2014 Annual Report when filed. The latter statement is in the form of  
a letter from the utility's accountant to that effect.

Should you or any members of the Commission staff have any questions or need  
anything further in order to finalize this case, please do hesitate to contact me.

Sincerely,

F. MARSHALL DETERDING  
For the Firm

FMD/brf  
Enclosure

cc: Michael Lawson, Esquire

- COM \_\_\_\_\_
- AFD 4
- APA \_\_\_\_\_
- ECO 2
- ENG 1
- GCL 2
- IDM \_\_\_\_\_
- TEL \_\_\_\_\_
- CLK \_\_\_\_\_

RECEIVED - FPSC  
14 SEP -2 PM 2:20  
COMMISSION  
CLERK



## Brimmer, Burek & Keelan LLP

### Certified Public Accountants

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■  
A Firm Registered  
with PCAOB

Members of:  
Center for  
Public Company  
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American Institute of  
Certified Public Accountants

Florida Institute of Certified  
Public Accountants

Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Re {PSC DK #130269-WU - Transfer from Venture Associates Utilities  
Corp. to Ocala Palms Utilities LLC}

Dear Commission Clerk;

In accordance with the requirements of Commission Order Number PSC-14-0434-FOF-WU, I am attaching a copy of the trial balance which shows that Ocala Palms Utilities LLC's books have been updated to reflect the Commission-approved balances as of September 6, 2013. I am also providing this letter as a statement that these adjustments will also be reflected in Ocala Palms' 2014 Annual Report when filed.

Should you have any questions, or need anything further from me, please let me know.

Sincerely,

Donald Keyes, CPA  
Brimmer, Burek & Keelan LLP

9:01 AM  
 08/28/14  
 Accrual Basis

Ocala Palms Utilities, LLC  
**Trial Balance**  
 As of September 6, 2013

	Sep 6, 13	
	Debit	Credit
131 · Cash:131.2 · Cash - Operating	1,502.22	
141 · Customer Receivables	49,343.83	
162 · Prepayments	2,220.57	
114 · Utility Plant Acquist Adjust		28,760.00
101 · Utility Plant	0.00	
101 · Utility Plant:101309 · Supply Mains	0.00	
101 · Utility Plant:101331 · Trans & Distrib Mains	1,262,482.00	
101 · Utility Plant:101333 · Services	103,496.00	
101 · Utility Plant:101334 · Meters & Meter Install	126,279.00	
101 · Utility Plant:101335 · Hydrants	169,825.00	
101 · Utility Plant:101340 · Office Furniture & Equipment	0.00	
101 · Utility Plant:101341 · Transportation Equipment	0.00	
101 · Utility Plant:101345 · Power Operated Equipment	0.00	
101 · Utility Plant:101346 · Communications Equipment	0.00	
108 · Accum Deprec Utility Plant:108309 · Accum Deprec - Supply Main	0.00	
108 · Accum Deprec Utility Plant:108331 · Accum Deprec - T&D Mains		414,545.00
108 · Accum Deprec Utility Plant:108333 · Accum Deprec - Services		36,338.00
108 · Accum Deprec Utility Plant:108334 · Accum Deprec - Meters & Install		89,199.00
108 · Accum Deprec Utility Plant:108335 · Accum Deprec - Hydrants		51,900.00
108 · Accum Deprec Utility Plant:108340 · Accum Deprec - Off Furn. & Eq	0.00	
108 · Accum Deprec Utility Plant:108341 · Accum Deprec- Trans. Equip	0.00	
108 · Accum Deprec Utility Plant:108345 · Accum Deprec- Power Oper Equip	0.00	
108 · Accum Deprec Utility Plant:108346 · Accum Deprec - Comm. Equip	0.00	
231 · Accounts Payable		6,356.20
235 · Customer Deposits		1,820.00
271 · Contrib in Aid of Const (CIAC):271.2 · CIAC - Meter Install Fee		96,100.00
271 · Contrib in Aid of Const (CIAC):271.3 · CIAC - Main Ext. Charge		687,115.00
271 · Contrib in Aid of Const (CIAC):271.4 · CIAC - Imputed		47,412.00
272 · Accum Amortization CIAC:272.0 · Accum Amort of CIAC	289,287.00	
223 · Advances from Assoc. Companies		4,000.00
218 · Proprietary Capital:218.1 · Capital - 94% shareholder (1)		533,671.10
218 · Proprietary Capital:218.2 · Capital - 2% shareholder (2)		11,354.70
218 · Proprietary Capital:218.3 · Capital - 2% shareholder (3)		11,354.70
218 · Proprietary Capital:218.4 · Capital - 2% shareholder (4)		11,354.71
400 · Operating Revenues:461 · Sales Revenue	24,347.01	
401 · Operating Expenses:658 · Insurance - Workman's Comp:658.8 · Ins - Wk C...	503.63	
401 · Operating Expenses:675 · Miscellaneous Expenses	1,460.00	
401 · Operating Expenses:675 · Miscellaneous Expenses:675.1 · Misc Exp / Sour...		20.60
401 · Operating Expenses:601 · Salaries and Wages - Employees:601.8 · Sal & W...	401.68	
404 · Amortization of CIAC	0.00	
408 · Taxes Other than Income:408.3 · Other Taxes-Payroll	153.07	
403 · Depreciation Expense:403.0 · Depreciation	0.00	
<b>TOTAL</b>	<b>2,031,301.01</b>	<b>2,031,301.01</b>