

DOCKET NO. 980120-SU

REQUEST TO ESTABLISH DOCKET

Date 01/26/98

- 1. Division Name/Staff Name Water and Wastewater/Cheryl Johnson
- 2. OPR Cheryl Johnson
- 3. OCR _____
- 4. Suggested Docket Title Disposition of Contribution-Aid-Of-Construction Gross-up Funds Collected By Sandalhaven Utility, Inc. in Charlotte County

5. Suggested Docket Mailing List (attach separate sheet if necessary)

A. Parties (Provide names of regulated companies or use abbreviation from list below if Parties should include all regulated companies in one or more industries; provide names and addresses of nonregulated companies; provide names, addresses, and affiliation (i.e., attorney, company liaison officer, or customer of individuals.)

Sandalhaven Utility, Inc. _____

Mr. Robert Spade _____

6800 Placida Road _____

Englewood, Florida 34224 _____

B. Interested Persons/Companies (Provide names, complete mailing addresses, and affiliation. Use abbreviation from list below if Interested Persons should include all regulated companies in one or more industries.)

REGULATED INDUSTRIES

Investor-Owned Electrics (EI)	Water Utilities (WU)
Electric Cooperatives (EC)	Local Exchange Telephone Cos. (TL)
Municipal Electrics (EM)	Interexchange Telephone Cos. (TI)
Gas Utilities (GU)	Coin-Operated Telephone Cos. (TC)
Wastewater Utilities (SU)	Shared Tenant Telephone Cos. (TS)
	Alternate Access Vendors (TA)

6. Check One:

- Documentation attached.
- Documentation will be provided with recommendation.

SANDALHAVEN UTILITY INC.

6800 Placida Road
Englewood, FL 34224
(813) 697-5001

October 3, 1997

941

Cheryl Johnson
Florida Public Service
Division of Water and Wastewater
2540 Shumard Oak Blvd
Tallahassee FL 32399-0850

RECEIVED

OCT 1997

Florida Public Service Commission
Division of Water and Wastewater

RE: Sandalhaven Utility

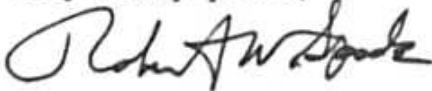
Dear Ms. Johnson:

As a follow up to our phone conversations, I have enclosed the IRS 1995 and 1996 filing requested. There was NO CIAC money collected in 1996.

Our records are very confused and we are in a lawsuit with the company who has our records. It takes 2 attorneys to get access from Regulatory Management Consultants on all our paper work. The CIAC Trust Account was opened on 6-28-95 with \$22,788 deposited and closed on 6-4-96 -0- balance according to the bank records.

I'm sorry, but I'm not capable of analyzing this paper.

Very truly yours,



Robert W. Spade

Enclosure: 1995 and 1996 IRS Returns

SANDHAYEN UTILITIES INC.
 Contributions in Aid of Construction / Accumulated Amortization
 For the Year Ended December 31, 1995
FINAL SCHEDULE FOR 1995 -- INCLUDES EAGLE PRESERVE PHASE II-A

DESCRIPTION	CONTR.		ACCL. YR.	LIFE	PROPERTY IN ACQU.	AMORTIZATION		NET CIAC	
	ERC'S	RES				PLANT	1995		
CASH CONTRIBUTIONS	YR.	ORG. COST	YRS.	12/31/94	RETIRE.	EXPENSE	12/31/95	12/31/95	
Meter Fee	1.00	100.00	1977	100.00	40	67.85			
Connection Fees	1.00	500.00	1977	500.00	40	328.27	2.50	70.55	21.65
Connection Fees	3.00	500.00	1979	1,500.00	40	868.29	12.50	381.77	148.23
Connection Fees	13.00	500.00	1979	5,000.00	40	3,571.19	37.50	802.79	507.21
Connection Fees	141.00	500.00	1980	70,500.00	40	38,028.89	150.00	3,721.19	2,278.81
Connection Fees	43.00	500.00	1981	21,000.00	40	10,748.14	1,782.50	40,786.38	26,713.81
Connection Fees	50.00	500.00	1982	10,000.00	40	4,701.97	525.00	11,374.14	9,723.86
Connection Fees	4.00	500.00	1983	2,000.00	40	897.87	280.00	4,851.37	3,048.53
Connection Fees (Sandhaven)	12.00	500.00	1983	5,000.00	40	2,571.19	50.00	607.07	1,092.83
1984 Plant Retirement - Sandhaven	5.00	500.00	1984	4,000.00	40	1,847.48	100.00	2,721.19	2,278.81
Connection Fees	N/A	N/A	1975	(5,400.00)	40	(33,612.54)	100.00	1,647.48	2,322.53
Connection Fees (Fiddler's Green)	58.00	500.00	1984	18,000.00	40	7,380.41	(1,811.28)	(23,129.79)	(20,328.21)
Connection Fees (42 @ \$500)	71.00	500.00	1984	35,500.00	40	13,739.88	475.00	7,828.41	11,174.59
Connection Fees (4 @ \$500)	42.00	500.00	1983	21,000.00	40	7,348.14	887.50	14,821.18	20,679.54
Connection Fees (5 @ \$1,200)	4.00	500.00	1989	2,000.00	40	607.87	525.00	7,774.14	13,225.40
Prepaid Capacity Fees (57 ERC's)	5.00	1,250.00	1988	8,250.00	40	1,887.87	50.00	657.07	1,342.93
1982 Refund of Unused Capacity Fees	87.00	1,250.00	1988	108,750.00	40	53,008.83	158.25	2,063.32	4,196.68
Capacity Fees (7 @ \$750)	18.12	1,250.00	1988	(23,500.00)	40	(7,254.38)	2,718.75	38,727.88	73,082.38
Capacity Fees (1 @ \$1,200)	7.00	750.00	1987	3,250.00	40	1,374.78	(887.50)	(7,251.88)	(18,048.12)
Capacity Fees (14 @ \$750)	1.00	1,250.00	1987	1,250.00	40	527.53	131.25	1,508.03	1,743.97
Capacity Fees (3 @ \$1,200)	14.00	750.00	1988	10,500.00	40	2,312.07	81.25	988.58	891.42
Capacity Fees (1 @ \$500)	3.00	1,250.00	1988	3,750.00	40	825.74	382.50	2,574.57	7,225.42
Capacity Fees (2 @ \$750)	1.00	500.00	1988	500.00	40	205.74	63.75	815.44	2,320.51
Capacity Fees (8 @ \$1,200)	2.00	750.00	1989	1,000.00	40	397.78	12.50	122.80	277.40
Capacity Fees (13 @ \$500)	68.00	1,250.00	1989	89,000.00	40	13,178.08	37.50	305.29	1,194.71
Capacity Fees (14 @ \$750)	13.00	500.00	1990	8,500.00	40	1,160.45	2,125.00	17,300.00	57,888.92
Capacity Fees (78 @ \$1,200)	14.00	750.00	1990	10,500.00	40	1,874.57	182.50	1,322.85	5,177.05
Capacity Fees (4 @ \$750)	75.00	1,250.00	1989	83,750.00	40	18,727.29	282.50	2,137.87	8,582.55
Capacity Fees (2 @ \$1,000)	4.00	750.00	1991	2,000.00	40	848.88	2,343.75	18,680.58	74,988.02
Capacity Fees (5 @ \$1,200)	2.00	1,000.00	1991	2,040.00	40	208.88	75.00	435.09	2,876.91
Capacity Fees (1 @ \$1,200)	5.00	1,200.00	1991	8,000.00	40	685.89	51.00	267.88	1,782.12
Capacity Fees (1 @ \$750)	10.78	1,250.00	1991	13,480.00	40	1,880.83	150.00	848.88	4,154.31
Capacity Fees (20 @ \$1,200)	1.00	750.00	1992	750.00	40	38.00	338.25	1,687.18	11,582.82
Capacity Fees (5 @ \$1,200)	20.00	1,000.00	1992	20,400.00	40	1,877.74	18.75	76.75	673.25
1990 \$7000 (Non-Residential CIAC Tax)	5.00	1,250.00	1992	8,250.00	40	482.28	510.00	2,087.74	18,312.29
Capacity Fees (4 @ \$750)	N/A	N/A	1992	9,153.54	40	386.86	198.25	639.50	5,610.40
Capacity Fees (18 @ \$1,000)	4.00	750.00	1993	3,000.00	40	128.72	228.84	816.50	8,538.84
Capacity Fees (5 @ \$1,200)	12.00	1,000.00	1993	13,000.00	40	880.12	75.00	291.72	2,794.28
Capacity Fees (1 @ \$750)	6.00	1,250.00	1993	7,500.00	40	818.51	351.50	891.89	12,398.38
Capacity Fees (17 @ \$1,000)	1.00	750.00	1994	750.00	40	9.28	187.50	504.51	6,808.88
Capacity Fees (31 @ \$1,200)	17.00	1,000.00	1994	17,540.00	40	218.73	16.75	26.13	721.87
Capacity Fees (82 @ \$1,000)	31.00	1,250.00	1994	38,750.00	40	484.37	433.50	630.25	18,688.75
Capacity Fees (5.58 @ \$1,200)	82.00	1,000.00	1995	83,840.00	40	0.00	888.75	1,433.12	37,288.88
1995 Plant Retirement - Fiddler's Green	8.58	1,250.00	1995	8,235.00	40	0.00	1,048.50	1,048.50	82,584.50
TOTAL CASH CONTRIBUTIONS	N/A	N/A	1995	(28,721.87)	40	0.00	108.51	102.51	8,122.19
TOTAL CONTRIBUTIONS IN AID CONSTRUCTION									
				1,334,804.80		1,342,890.30	28,433.84	119,429.89	69,284.89
						208,378.12	28,433.84	14,638.85	287,377.71
							28,401.85	338,243.81	699,349.89

(1)

CIAC TAX GROSS-UP REPORT FOR THE MONTH OF December - 1995

UTILITY NAME: SANDALHAVEN UTILITY, INC.
 UTILITY ADDRESS: 6800 Placida Road
 Englewood, FL 34224

Pursuant to Rule 25-30.360(6), Florida Administrative Code, Sandalhaven Utility, Inc. must provide a report by the 20th of each month indicating the monthly and total CIAC Tax Gross-Up Fees collected since September 27, 1994 that are subject to refund.

CIAC TAX GROSS-UP ESCROW ACCOUNT

Description	Beginning Balance	Current Month Activity	Ending Balance
CIAC Tax Gross-Up Fees Collected	\$ 22,788.00	\$ _____	\$ 22,788.00 (A)
Interest Earned	129.49	127.41	256.90
Disbursements	(_____)	(_____)	(_____)
Bank Charges	(_____)	(_____)	(_____)
Total Activity	\$ 22,917.49	\$ 127.41	\$ 23,044.90

Enclosed is a copy of the bank statement for the escrow account indicating the monthly activity, if applicable.

1995 CIAC 91,865
 (17,570)

 74,295
 30%

 22,288
 5,271

 27,559

Please remit this form to:

FLORIDA PUBLIC SERVICE COMMISSION
 DIVISION OF WATER AND WASTEWATER
 2540 SHUMARD OAK BLVD
 TALLAHASSEE, FL 32309-0873

Sandalthaven Utility, Inc.
 General Journal Entries
 December 31, 1995

10/17

	q/c #	Debit	Credit
MISC-02			
Q/R - Fiddle's Green Construction	140-200.00	5271.00	
CAF - Tax Gross-Up	233-600.00		5271.00
To record Tax Gross-up on Cash Contributions paid during 1995 by Fiddle's Green Construction			
16 @ 1,020.00 = 16,320.00 1 @ 1,250.00 = 1,250.00 Total Tax paid 17,570.00 Grossup rate X 30% Cash due <u>5271.00</u>			
MISC-08			
Accumulated Deprec. - Sewer	108-000.00	37533	
Accumulated Deprec. - T&E Plant	108-000.00	1627218	
Deprec. Expense (32.17 + 1535.11)	408-000.00		156728
UPB - Collection Sewer Plant	121-360.00		176.00
UPB - Street & Dispatch Plant	01-380.00		41443.00
CAF - Cash Collection Sewer	301-500.00	3772187	
Accumulated Asset - CAF	272-000.00		1018677
Amortization Expense (22000) 4%	407-000.00		79305
Misc. Non-Utility Expense	100-000.00		20806
		5282988	5282988
To record retirement of the Fiddle's Green original Sewer Street Plant, which was removed in 1986. (See attached)			
MISC-09			
Accrued Personal Property Tax	236-100.00	681030	
Personal Property Tax Expense	408-100.00		331837
Miscellaneous Exp - Util Expense	421-000.00		319145
		681030	681030
To adjust tangible Personal Property Tax accrual to reflect the reduction by Charlotte County and the forgiveness of the late fees.			
MISC-07			
Amortization Expense	407-000.00	158610	
Misc. Non-Utility Expense	406-000.00		158610
To correct entry made last period - see MISC-08			

(B)

(4)

SANDALHAVEN UTILITIES, INC.
 Contributions in Aid of Construction / Accumulated Amortization
 For the Year Ended December 31, 1996
 INCLUDES EAGLE PRESERVE PHASE I-A

AAC #	DESCRIPTION	ACQ. YR.	LIFE IN YRS.	CONTR. PROPERTY ORG. COST	AMORTIZATION		NET CIAC 12/31/96
					ACCUML. 12/31/96	ACCUML. 12/31/94	
CASH CONTRIBUTIONS							
N/A	Misc Fee	1977	40	100.00	70.35	2.50	27.15
	Connection Fee	1977	40	800.00	361.77	12.80	135.73
	Connection Fee	1978	40	1,800.00	862.79	37.50	468.71
	Connection Fee	1979	40	8,000.00	3,721.19	150.00	2,128.81
	Connection Fee	1980	40	70,800.00	40,798.38	1,782.50	27,951.11
	Connection Fee	1981	40	21,000.00	11,274.14	528.00	8,200.86
	Connection Fee	1982	40	10,000.00	4,981.97	292.00	4,798.03
	Connection Fee	1983	40	3,000.00	807.07	60.00	1,042.83
	Connection Fee (Sandalhaven)	1983	40	6,000.00	2,721.19	180.00	3,128.81
	1984 Plant Retirement-Sandalhaven	1984	40	4,000.00	1,847.48	100.00	2,252.55
	Connection Fee	1975	40	(84,480.00)	(38,122.79)	(1,811.25)	(27,714.88)
	Connection Fee (Fiddler's Green)	1984	40	18,000.00	7,823.41	478.00	10,888.59
	Connection Fee (42 @ \$500)	1984	40	36,800.00	14,821.18	887.50	18,901.34
	Connection Fee (4 @ \$500)	1985	40	21,000.00	7,714.14	825.00	12,700.86
	Connection Fee (3 @ \$1,250)	1986	40	3,750.00	887.07	80.00	1,282.80
	Presold Capacity Fees (57 EPC's)	1986	40	8,250.00	2,083.32	158.28	4,040.43
	1982 Retard of Unused Capacity Fees	1986	40	108,750.00	35,727.69	2,718.75	70,303.57
	Capacity Fees (7 @ \$750)	1986	40	(23,900.00)	(7,891.58)	(997.50)	(15,458.62)
	Capacity Fees (1 @ \$1,250)	1987	40	5,250.00	1,806.03	131.25	3,612.72
	Capacity Fees (14 @ \$750)	1987	40	1,050.00	368.58	31.25	680.17
	Capacity Fees (3 @ \$1,250)	1988	40	10,500.00	2,574.57	262.50	7,682.80
	Capacity Fees (1 @ \$800)	1988	40	3,750.00	918.49	93.75	2,738.78
	Capacity Fees (2 @ \$750)	1988	40	800.00	122.80	12.50	354.80
	Capacity Fees (68 @ \$1,250)	1989	40	1,800.00	308.28	37.50	1,157.21
	Capacity Fees (13 @ \$800)	1989	40	86,000.00	17,300.08	2,128.00	60,374.82
	Capacity Fees (14 @ \$750)	1990	40	8,500.00	1,322.88	182.50	8,014.58
	Capacity Fees (75 @ \$1,250)	1990	40	10,800.00	2,137.07	282.50	8,100.43
	Capacity Fees (4 @ \$750)	1990	40	83,750.00	19,080.88	2,343.75	72,328.27
	Capacity Fees (2 @ \$1,000)	1991	40	3,000.00	423.09	75.00	2,891.81
	Capacity Fees (5 @ \$1,200)	1991	40	2,040.00	287.88	51.00	1,701.12
	Capacity Fees (1 @ \$1,250)	1991	40	6,000.00	845.88	180.00	5,004.31
	Capacity Fees (1 @ \$750)	1991	40	13,450.00	1,897.16	308.25	11,216.57
	Capacity Fees (20 @ \$1,000)	1992	40	780.00	78.75	18.75	654.50
	Capacity Fees (5 @ \$1,250)	1992	40	20,400.00	2,087.74	510.00	17,602.28
	1990 Haven II (Nonrefundable CIAC Tax)	1992	40	8,250.00	639.80	158.25	8,494.13
	Capacity Fees (4 @ \$750)	1992	40	8,183.54	615.80	228.84	8,308.30
	Capacity Fees (13 @ \$1,000)	1993	40	3,000.00	201.72	75.00	2,723.28
	Capacity Fees (9 @ \$1,250)	1993	40	13,280.00	891.82	331.50	12,038.88
	Capacity Fees (1 @ \$750)	1994	40	7,800.00	804.31	57.50	8,808.19
	Capacity Fees (17 @ \$1,000)	1994	40	750.00	28.13	18.75	703.12
	Capacity Fees (31 @ \$1,250)	1994	40	17,340.00	880.38	433.50	16,288.25
	Capacity Fees (82 @ \$1,000)	1994	40	26,780.00	1,483.12	888.75	26,328.13
	Capacity Fees (8.58 @ \$1,250)	1995	40	83,840.00	1,048.50	2,081.00	80,800.50
	1988 Plant Retirement-Fiddler's Green	1995	40	8,225.00	102.81	205.83	7,918.66
	Capacity Fees (16 @ \$1,000)	1995	40	(38,721.87)	(10,428.88)	(993.08)	(28,301.83)
	Capacity Fees (2 @ \$1,280)	1996	40	18,320.00	0.00	204.00	18,116.00
	TOTAL CASH CONTRIBUTIONS	1996	40	2,800.00	0.00	31.25	2,468.75
	TOTAL CONTRIB. IN AID OF CONST.			888,288.87	120,281.38	18,188.17	800,211.84
				1,288,748.80	328,543.01	37,485.40	800,200.29

1995

1996