

STATE OF FLORIDA

Commissioners:  
JULIA L. JOHNSON, CHAIRMAN  
J. TERRI DEASON  
SUSAN F. CLARK  
JOE GARCIA  
E. LEON JACOBS, JR.



DIVISION OF WATER & WASTEWATER  
CHARLES H. HILL  
DIRECTOR  
(850) 413-6900

Public Service Commission

November 17, 1998

Kenneth A. Hoffman, Esquire  
Rutledge, Ecenia, Underwood, Purnell & Hoffman, P.A.  
215 South Monroe Street  
Suite 420  
Tallahassee, Florida 32301

Re: Docket No. 980242-SU, Application for a Limited Proceeding for Increase of Wastewater Rates by Lindrick Service Corporation in Pasco County (data request)

Dear Mr. Hoffman:

The utility requested a copy of the balances of Plant, Contribution in Aid of Construction (CIAC), and Accumulated Depreciation for S&H Utility established by Order No. PSC-97-1613-FOF-WU. Enclosed are schedules with these balances as of July 31, 1997. Also, in order to achieve an accurate analysis of the utility's rate base, we need updated information on S&H Utility through December 31, 1997. Please respond to this request by December 3, 1998.

1. Provide the schedule of plant balance and additions for S&H Utility as of 12/31/1997.
2. Provide the schedule of CIAC and amortization for S&H Utility for the year of 1997.
3. Provide the schedule of depreciation and accumulated depreciation for S&H Utility for the year of 1997.

If you have any questions , please contact Paulette Dewberry at (850) 413-6962.

Sincerely,

*Ralph R. Jaeger*  
Ralph R. Jaeger  
Senior Attorney

AC \_\_\_\_\_  
 AF \_\_\_\_\_  
 APP \_\_\_\_\_  
 CAF \_\_\_\_\_  
 CMU \_\_\_\_\_  
 CTR \_\_\_\_\_ RJ/mc  
 EAG \_\_\_\_\_  
 LEG \_\_\_\_\_ cc:  
 LIN \_\_\_\_\_  
 OPC \_\_\_\_\_  
 RCH \_\_\_\_\_  
 SEC \_\_\_\_\_  
 WAS \_\_\_\_\_  
 OTH \_\_\_\_\_

cc: **Division of Records and Reporting**  
Division of Water and Wastewater (Hill, Willis, Rendell, Dewberry, Chu, Monroe)

DOCUMENT NUMBER - DATE

13086 NOV 19 98

FPSC-RECORDS/REPORTING

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0850

An Affirmative Action/Equal Opportunity Employer

PSC Website: [www2.scri.net/psc](http://www2.scri.net/psc)

Internet E-mail: [contact@psc.state.fl.us](mailto:contact@psc.state.fl.us)

COMPANY : S H UTILITIES, INC.  
 SUBJECT : PLANT BALANCES AND ADDITIONS  
 PERIOD : 08/01/86 - 07/31/87  
 AUDITOR : J.W. Rohrbacher

*June 9/11/97*

DOCKET : 970822-WU  
 FILENAME : PLANT  
 RANGE : A1..R120

WATER PLANT IN SERVICE	(Col.1)	(Col.2)	(Col.3)	(Col.4)	(Col.5)	(Col.6)	(Col.7)	(Col.8)	(Col.9)	(Col.10)	(Col.11)
	BALANCE CARRIED FORWARD 12-31-82	ADDITIONS 1/1/83 12/31/83	BALANCE 12-31-83 (C.1+C.2)	ADDITIONS 1/1/84 12/31/84	BALANCE 12-31-84 (C.3+C.4)	ADDITIONS 1/1/85 12/31/85	BALANCE 12-31-85 (C.5+C.6)	ADDITIONS 1/1/86 12/31/86	BALANCE 12-31-86 (C.7+C.8)	ADDITIONS 1/1/87 -07/31/87	BALANCE 07-31-87 (C.9+C.10)
304 STRUCTURE AND IMPROVEMENTS	4,263		4,263		4,263		4,263		4,263		4,263
307 WELLS AND SPRINGS	2,090		2,090		2,090		2,090		2,090		2,090
309 SUPPLY MAINS	1,125		1,125		1,125		1,125		1,125		1,125
310 POWER GENERATION EQUIPMENT	6,063		6,063		6,063		6,063		6,063		6,063
311 PUMPING EQUIPMENT	14,947		14,947		14,947		14,947		14,947		14,947
320 WATER TREATMENT EQUIPMENT	17,629		17,629		17,629		17,629		17,629		17,629
330 DIST RESERVOIRS & STANDPIPES	2,205		2,205		2,205		2,205		2,205		2,205
331 TRANSMISSION & DIST. MAINS	17,308		17,308		17,308		17,308		17,308		17,308
333 SERVICES	9,613		9,613		9,613		9,613		9,613		9,613
334 METERS	27,900		27,900		27,900		27,900		27,900		27,900
	<u>103,143</u>		<u>103,143</u>		<u>103,143</u>		<u>103,143</u>		<u>103,143</u>		<u>103,143</u> 15
303 LAND & LAND RIGHTS	3,450		3,450		3,450		3,450		3,450		3,450
<b>TOTAL WATER PLANT AND LAND</b>			<u>106,593</u>		<u>106,593</u>		<u>106,593</u>		<u>106,593</u>		<u>106,593</u>
CONSTRUCTION WORK IN PROGRESS											
NON USED AND USEFUL											

COMPANY: S H UTILITIES, INC.  
 SCHEDULE: CIAC AND RELATED AMORTIZATION-WATER  
 PERIOD: 08/01/86 - 07-30-97  
 AUDITOR: J. W. ROHRBACHER *Jan 9/15*

AUDIT: DKT. 970822-WU  
 FILENAME: CIAC  
 RANGE: A1..X70

(1) YEAR	(2) BEG. BAL	(3) CUSTMR ADDED	(4) C.I.A.C. WATER CONT FEES	(5) CIAC COLLTD	(6) END. BAL	(7) AVG. BAL
8/1 - 12/31/86	52,498 (1)		257 (2)	0	52,498	52,498
1/1 - 12/31 /87	52,498		257	0	52,498	52,498
1/1 - 12/31 /88	52,498		257	0	52,498	52,498
1/1 - 12/31 /89	52,498		257	0	52,498	52,498
1/1 - 12/31 /90	52,498		257	0	52,498	52,498
1/1 - 12/31 /91	52,498		257	0	52,498	52,498
1/1 - 12/31 /92	52,498		257	0	52,498	52,498
1/1 - 12/31 /93	52,498		257	0	52,498	52,498
1/1 - 12/31 /94	52,498		257	0	52,498	52,498
1/1 - 12/31 /95	52,498		257	0	52,498	52,498
1/1 - 12/31 /96	52,498		257	0	52,498	52,498
1/1 - 6/30/97	52,498		257	0	52,498	52,498

(8) BEG. BAL	(9) C.I.A.C. AMORTIZATION AMORTZ RATE	(10) AMORTZ AMOUNT	(11) END. BAL	(12) AVG. BAL
23,540 (1)	2.81% (3)	965	24,505	24,022
24,505	4.56%	2,391	26,896	25,700
26,896	4.68%	2,456	29,352	28,124
29,352	4.71%	2,474	31,826	30,589
31,826	4.74%	2,491	34,317	33,072
34,317	4.75%	2,496	36,813	35,565
36,813	4.79%	2,517	39,330	38,071
39,330	4.82%	2,532	41,862	40,596
41,862	4.82%	2,532	44,395	43,128
44,395	4.82%	2,532	46,927	45,661
46,927	4.82%	2,532	49,459	48,193
49,459	2.81%	1,477	50,937 (2)	50,198

NOTES:

(1) PER ORDER NO. 17434  
 AVERAGING ADJUSTMENT  
 MARGIN RESERVE

	CIAC	AMORT CIAC
15-1	52,498	23,540
	0	0
	0	0
07-31-86	52,498	23,540

(2) CURRENT CIAC CONSISTS OF \$97.00 FOR PLANT CAPACITY CHARGE  
 AND \$160.00 FOR METER INSTALLATION FEE PER ORDER NO. 17434.

(3) COMPOSITE DEPRECIATION RATE

Bal per 1996 Annual Report  
 Bal per audit  
 Adj:

CIAC	Amort
52,498	47,489
52,498	50,937
	3,448

COMPANY: S H UTILITIES, INC.  
 SUBJECT: COMPUTATION OF DEPRECIATION EXPENSE  
 PERIOD: 08/01/86 - 07/31/87  
 AUDITOR: J.W. ROHRBACHER

DOCKET : 970822-WU  
 FILENAME: COMPDEPR  
 RANGE : A1..AG180

A/C NO.	ACCOUNT DESCRIPTION/TITLE	(Col 1) DEPRECIATION RATES PER 25-30.140	(Col 2) PLANT BALANCE 07/31/86 (NOTE A)	(Col 3) PLANT BALANCE 12/31/86	(Col 4) AVERAGE PLT BAL 12/31/86 (C2+C3)/2	(Col 5) DEPRECIATION EXPENSE 1986 (C4*C1)/(5/12)	(Col 6) PLANT BALANCE 12/31/87	(Col 7) AVERAGE PLT BAL 12/31/87 (C3+C6)/2	(Col 8) DEPRECIATION EXPENSE 1987 (C7*C1)	(Col 9) PLANT BALANCE 12/31/88	(Col 10) AVERAGE PLT BAL 12/31/88 (C8+C9)	(Col 11) DEPRECIATION EXPENSE 1988 (C10*C1)	(Col 12) PLANT BALANCE 12/31/89	(Col 13) AVERAGE PLT BAL 12/31/89 (C6+C9)	(Col 14) DEPRECIATION EXPENSE 1989 (C10*C1)
304	STRUCTURES AND IMPROVEMENTS	3.57	3,262	4,263	3,763	56	4,263	4,263	152	4,263	4,263	152	4,263	4,263	152
307	WELLS AND SPRINGS	3.70	2,090	2,090	2,090	32	2,090	2,090	77	2,090	2,090	77	2,090	2,090	77
309	SUPPLY MAINS	3.13	1,125	1,125	1,125	15	1,125	1,125	35	1,125	1,125	35	1,125	1,125	35
310	POWER GENERATING EQUIPMENT	5.88	6,063	6,063	6,063	149	6,063	6,063	357	6,063	6,063	357	6,063	6,063	357
311	PUMPING EQUIPMENT	5.88	4,057	4,057	4,057	99	4,057	4,057	239	4,057	4,057	239	9,307	6,682	393
320	WATER TREATMENT PLANT	5.88	744	744	744	18	17,629	9,187	540	17,629	17,629	1,037	17,629	17,629	1,037
330	DIST. RESERVOIR & STANDPIPES	3.03	2,205	2,205	2,205	26	2,205	2,205	67	2,205	2,205	67	2,205	2,205	67
331	TRANSMISSION & DIST. MAINS	2.83	17,308	17,308	17,308	190	17,308	17,308	455	17,308	17,308	455	17,308	17,308	455
333	SERVICES	2.86	9,613	9,613	9,613	114	9,613	9,613	275	9,613	9,613	275	9,613	9,613	275
334	METERS	5.88	26,345	26,345	26,345	646	26,345	26,345	1,550	26,345	26,345	1,550	26,345	26,345	1,550
				0	0	0	0	0	0	0	0	0	0	0	0
			72,812	73,813	73,313	1,347	90,698	82,256	3,747	90,698	90,698	4,244	95,948	93,323	4,398
	COMPOSITE RATE					1.83735% <sup>20</sup>			4.55538% <sup>20</sup>			4.67890% <sup>20</sup>			4.71268% <sup>20</sup>
	ACCUMULATED DEPRECIATION		33,633 <sup>(A)</sup>			34,980			38,727			42,971			47,369

NOTE (A) Balance per prior FPSC Order NO. 17434

BAL PER ORDER 32,509  
 AVERAGING ADJ 1,124  
 33,633

COMPANY: S H UTILITIES, INC.  
 SUBJECT: COMPUTATION OF DEPRECIATION EXPENSE  
 PERIOD: 08/01/86 - 07/31/97  
 AUDITOR: J.W. ROHRBACHER *JWR 9/11/97*

DOCKET : 970822-WU  
 FILENAME: COMPDEPR  
 RANGE : A1..AG180

A/C NO.	ACCOUNT DESCRIPTION/TITLE	(Col 1) DEPRECIATION RATES PER 25-30.140	(Col 2) PLANT BALANCE 12/31/89	(Col 3) PLANT BALANCE 12/31/90	(Col 4) AVERAGE PLT BAL 12/31/90 (C2+C3)/2	(Col 5) DEPRECIATION EXPENSE 1990 (C4*C1)	(Col 6) PLANT BALANCE 12/31/91	(Col 7) AVERAGE PLT BAL 12/31/91 (C3+C6)/2	(Col 8) DEPRECIATION EXPENSE 1991 (C7*C1)	(Col 9) PLANT BALANCE 12/31/92	(Col 10) AVERAGE PLT BAL 12/31/92 (C8+C9)	(Col 11) DEPRECIATION EXPENSE 1992 (C10*C1)	(Col 12) PLANT BALANCE 12/31/93	(Col 13) AVERAGE PLT BAL 12/31/93 (C6+C9)	(Col 14) DEPRECIATION EXPENSE 1993 (C10*C1)
304	STRUCTURES AND IMPROVEMENTS	3.57	4,263	4,263	4,263	152	4,263	4,263	152	4,263	4,263	152	4,263	4,263	152
307	WELLS AND SPRINGS	3.70	2,090	2,090	2,090	77	2,090	2,090	77	2,090	2,090	77	2,090	2,090	77
309	SUPPLY MAINS	3.13	1,125	1,125	1,125	35	1,125	1,125	35	1,125	1,125	35	1,125	1,125	35
310	POWER GENERATING EQUIPMENT	5.88	6,063	6,063	6,063	357	6,063	6,063	357	6,063	6,063	357	6,063	6,063	357
311	PUMPING EQUIPMENT	5.88	9,307	9,307	9,307	547	9,307	9,307	547	14,947	12,127	713	14,947	14,947	879
320	WATER TREATMENT PLANT	5.88	17,629	17,629	17,629	1,037	17,629	17,629	1,037	17,629	17,629	1,037	17,629	17,629	1,037
330	DIST. RESERVOIR & STANDPIPES	3.03	2,205	2,205	2,205	67	2,205	2,205	67	2,205	2,205	67	2,205	2,205	67
331	TRANSMISSION & DIST. MAINS	2.63	17,308	17,308	17,308	455	17,308	17,308	455	17,308	17,308	455	17,308	17,308	455
333	SERVICES	2.86	9,613	9,613	9,613	275	9,613	9,613	275	9,613	9,613	275	9,613	9,613	275
334	METERS	5.88	26,345	26,345	26,345	1,550	27,900	27,123	1,595	27,900	27,900	1,641	27,900	27,900	1,641
					0		0		0		0		0		0
			95,948	95,948	95,948	4,552	97,503	96,726	4,598	103,143	100,323	4,810	103,143	103,143	4,975
	COMPOSITE RATE					4.74482% <sup>20</sup>			4.75376% <sup>20</sup>			4.78417% <sup>20</sup>			4.82388% <sup>20</sup>
	ACCUMULATED DEPRECIATION		47,389			51,921			56,519			61,329			68,304

COMPANY: S H UTILITIES, INC.  
 SUBJECT: COMPUTATION OF DEPRECIATION EXPENSE  
 PERIOD: 08/01/86 - 07/31/97  
 AUDITOR: J.W. ROHRBACHER *JWF 9/15*

DOCKET : 970822-WU  
 FILENAME: COMPDEPR  
 RANGE : A1..AG180

A/C NO.	ACCOUNT DESCRIPTION/TITLE	(Col 1) DEPRECIATION RATES PER 25-30.140	(Col 2) PLANT BALANCE 12/31/93	(Col 3) PLANT BALANCE 12/31/94	(Col 4) AVERAGE PLT BAL 12/31/94 (C2+C3)/2	(Col 5) DEPRECIATION EXPENSE 1994 (C4*C1)	(Col 6) PLANT BALANCE 12/31/95	(Col 7) AVERAGE PLT BAL 12/31/95 (C3+C6)/2	(Col 8) DEPRECIATION EXPENSE 1995 (C7*C1)	(Col 9) PLANT BALANCE 12/31/96	(Col 10) AVERAGE PLT BAL 12/31/96 (C6+C9)/2	(Col 11) DEPRECIATION EXPENSE 1996 (C10*C1)	(Col 12) PLANT BALANCE 07/31/97	(Col 13) AVERAGE PLT BAL 12/31/97 (C6+C9)/2	(Col 14) DEPRECIATION EXPENSE 1997 (C10*C1)X(7/12)
304	STRUCTURES AND IMPROVEMENTS	3.57	4,263	4,263	4,263	152	4,263	4,263	152	4,263	4,263	152	4,263	4,263	89
307	WELLS AND SPRINGS	3.70	2,090	2,090	2,090	77	2,090	2,090	77	2,090	2,090	77	2,090	2,090	45
309	SUPPLY MAINS	3.13	1,125	1,125	1,125	35	1,125	1,125	35	1,125	1,125	35	1,125	1,125	21
310	POWER GENERATING EQUIPMENT	5.88	6,063	6,063	6,063	357	6,063	6,063	357	6,063	6,063	357	6,063	6,063	208
311	PUMPING EQUIPMENT	5.88	14,947	14,947	14,947	879	14,947	14,947	879	14,947	14,947	879	14,947	14,947	513
320	WATER TREATMENT PLANT	5.88	17,629	17,629	17,629	1,037	17,629	17,629	1,037	17,629	17,629	1,037	17,629	17,629	605
330	DIST. RESERVOIR & STANDPIPES	3.03	2,205	2,205	2,205	67	2,205	2,205	67	2,205	2,205	67	2,205	2,205	39
331	TRANSMISSION & DIST. MAINS	2.63	17,308	17,308	17,308	455	17,308	17,308	455	17,308	17,308	455	17,308	17,308	266
333	SERVICES	2.86	9,613	9,613	9,613	275	9,613	9,613	275	9,613	9,613	275	9,613	9,613	160
334	METERS	5.88	27,900	27,900	27,900	1,641	27,900	27,900	1,641	27,900	27,900	1,641	27,900	27,900	957
					0	0		0	0		0	0		0	0
			103,143	103,143	103,143	4,975	103,143	103,143	4,975	103,143	103,143	4,975	103,143	103,143	2,902

COMPOSITE RATE

4.82386% <sup>20</sup>

4.82386% <sup>20</sup>

4.82386% <sup>20</sup>

2.81376% <sup>20</sup>

ACCUMULATED DEPRECIATION

66,304

71,280

76,255

81,231

84,133

Bal per 1996 Annual Report  
 Bal per audit  
 Adj

77,229 15  
 84,133  
 6,904

COMPANY : S H UTILITIES, INC.  
 SUBJECT : PLANT BALANCES AND ADDITIONS  
 PERIOD : 08/01/86 - 07/31/87  
 AUDITOR : J.W. Rohrbacher

*per 9/11/97*

DOCKET : 970822-WUJ  
 FILENAME : PLANT  
 RANGE : A1..R120

	(Col.1) BALANCE PER ORDER 17434 07-31-86	(Col.2) ADDITIONS 08/1/86- 12/31/86	(Col.3) BALANCE 12-31-86 (C.1+C.2)	(Col.4) ADDITIONS 1/1/87 12/31/87	(Col.5) BALANCE 12-31-87 (C.3+C.4)	(Col.6) ADDITIONS 1/1/88 12/31/88	(Col.7) BALANCE 12-31-88 (C.5+C.6)	(Col.8) ADDITIONS 1/1/89 12/31/89	(Col.9) BALANCE 12-31-89 (C.7+C.8)	(Col.10) ADDITIONS 1/1/90 12/31/90	(Col.11) BALANCE 12-31-90 (C.9+C.10)	(Col.12) ADDITIONS 1/1/91 12/31/91	(Col.13) BALANCE 12-31-91 (C.11+C.12)	(Col.14) ADDITIONS 1/1/92 12/31/92	(Col.15) BALANCE 12-31-92 (C.13+C.14)
304 STRUCTURE AND IMPROVEMENTS	3,262	<i>16-1</i> 1,001	4,263		4,263		4,263		4,263		4,263		4,263		4,263
307 WELLS AND SPRINGS	2,090		2,090		2,090		2,090		2,090		2,090		2,090		2,090
309 SUPPLY MAINS	1,125		1,125		1,125		1,125		1,125		1,125		1,125		1,125
310 POWER GENERATION EQUIPMENT	6,063		6,063		6,063		6,063		6,063		6,063		6,063		6,063
311 PUMPING EQUIPMENT	4,057		4,057		4,057	<i>16-1</i> 5,250	9,307		9,307		9,307	<i>16-1</i> 5,640	14,947		14,947
320 WATER TREATMENT EQUIPMENT	744		744	<i>16-1</i> 16,885	17,629		17,629		17,629		17,629		17,629		17,629
330 DIST RESERVOIRS & STANDPIPES	2,205		2,205		2,205		2,205		2,205		2,205		2,205		2,205
331 TRANSMISSION & DIST. MAINS	17,308		17,308		17,308		17,308		17,308		17,308		17,308		17,308
333 SERVICES	9,613		9,613		9,613		9,613		9,613		9,613		9,613		9,613
334 METERS	26,345		26,345		26,345		26,345		26,345	<i>16-1</i> 1,555	27,900		27,900		27,900
	72,812		73,813		90,698		90,698		95,948		95,948		97,503		103,143
303 LAND & LAND RIGHTS	<i>15-1</i> 3,450		3,450		3,450		3,450		3,450		3,450		3,450		3,450
TOTAL WATER PLANT AND LAND			77,263		94,148		94,148		99,398		99,398		100,953		106,593

CONSTRUCTION WORK IN PROGRESS

NON USED AND USEFUL

NOTE: Beginning balances adjusted as follows:  
 Water Plant in Service Per Order  
 Plus Averaging adjustment  
 Less Pro-forma adjustment

*15-1*  
 87,094  
 1,218  
 (15,500)  
 72,812

*Plant balances to w/p 22  
 Utility unable to produce  
 invoices for additions*

SOURCE: ANNUAL REPORTS

W/P 16  
 P 2 OF 2