

STATE OF FLORIDA

Commissioners:
J. TERRY DEASON, CHAIRMAN
E. LEON JACOBS, JR.
LILA A. JABER
BRAULIO L. BAEZ



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

Public Service Commission

October 26, 2000

RECEIVED-FPSC
00 OCT 26 PM 5:19
RECORDS AND REPORTING

Mr. Paul Lowry
3503 Lisa Lane
Lakeland, Florida 33801-9778

Re: Docket No. 990937-SU - Application for staff-assisted rate case in Polk County by ABCA, Inc.

Dear Mr. Lowry:

On June 6, 2000, the Commission voted on and approved staff's recommendation dated May 25, 2000. A Proposed Agency Action (PAA) order was issued on June 26, 2000, and no protests were filed by the end of this period, which was 21 days from the date the PAA order was issued. The tariff sheets with the new rates and charges approved by this Commission were stamped for approval on August 1, 2000.

Copies of accumulated plant, depreciation, CIAC, and amortization of CIAC schedules reflecting year end balances at June 30, 1999 are enclosed. The Commission approved these balances for rate setting purposes in this rate case. The protest period has expired, please reconcile your books with the Commission approved accumulated balances shown on the enclosed schedules.

If you have any questions, please call Johnny Butts at (850) 413-6920.

Sincerely,

Troy Rendell
Public Utilities Supervisor

APP
CAF
CMP
COM
CTR
ECP
LEI
OP
P
S
T

Enclosures

- cc: Division of Records and Reporting
- Division of Economic Regulation (Devlin, Willis, Rendell, Butts)
- Division of Legal Services (Fudge)

DOCUMENT NUMBER-DATE
13773 OCT 26 8
FPSC-RECORDS/REPORTING

ABCA, INC.
DOCKET NO. 990937-SU
TEST YEAR ENDING 06/30/99
WASTEWATER

ACCOUNT	DESCRIPTION	PLANT 12/31/72	DEPR. RATES PER RULE	1/2 yr DEPR. 12/31/72	ACCUM. DEPR. 12/31/72	DEPR. 12/31/73	ACCUM. DEPR. 12/31/73	DEPR. 12/31/74	ACCUM. DEPR. 12/31/74	DEPR. 12/31/75	ACCUM. DEPR. 12/31/75	DEPR. 12/31/76	ACCUM. DEPR. 12/31/76
354	Structures & Improvements	916	2.50%	11	11	23	34	23	57	23	80	23	103
360	4 Inch Force Main	4,042	2.50%	51	51	101	152	101	253	101	354	101	455
360	6 Inch Force Main	358	2.50%	4	4	9	13	9	22	9	31	9	40
360	Collection-Sewers Forced		2.50%										
361	VCP Gravity Mains	74,554	2.50%	932	932	1,864	2,796	1,864	4,660	1,864	6,523	1,864	8,387
361	Manholes	20,574	2.50%	257	257	514	772	514	1,286	514	1,800	514	2,315
363	Services	15,980	2.50%	200	200	399	599	399	999	399	1,398	399	1,798
364	Flow Measuring Devices		2.50%										
365	Flow Meter (4")	952	2.50%	12	12	24	36	24	59	24	83	24	107
370	Master Lift Station	12,136	2.50%	152	152	303	455	303	758	303	1,062	303	1,365
370	In-Line Lift Stations	19,560	2.50%	244	244	489	733	489	1,222	489	1,711	489	2,200
380	Conc. WWTP	63,706	2.50%	796	796	1,593	2,389	1,593	3,982	1,593	5,574	1,593	7,167
380	Treatment & Disposal Equipment		2.50%										
382	Outfall Sewer Lines		2.50%										
		212,779		2,660	2,660	5,319	7,979	5,319	13,299	5,319	18,618	5,319	23,938

ACCOUNT	DESCRIPTION	DEPR. 12/31/77	ACCUM. DEPR. 12/31/77	DEPR. 12/31/78	ACCUM. DEPR. 12/31/78	DEPR. 12/31/79	ACCUM. DEPR. 12/31/79	DEPR. 12/31/80	ACCUM. DEPR. 12/31/80	DEPR. 12/31/81	ACCUM. DEPR. 12/31/81	DEPR. 12/31/82	ACCUM. DEPR. 12/31/82
354	Structures & Improvements	23	126	23	149	23	172	23	195	23	218	23	240
360	4 Inch Force Main	101	556	101	657	101	758	101	859	101	960	101	1,061
360	6 Inch Force Main	9	49	9	58	9	67	9	76	9	85	9	94
360	Collection-Sewers Forced												
361	VCP Gravity Mains	1,864	10,251	1,864	12,115	1,864	13,979	1,864	15,843	1,864	17,707	1,864	19,570
361	Manholes	514	2,829	514	3,343	514	3,858	514	4,372	514	4,886	514	5,401
363	Services	399	2,197	399	2,597	399	2,996	399	3,396	399	3,795	399	4,195
364	Flow Measuring Devices												
365	Flow Meter (4")	24	131	24	155	24	178	24	202	24	226	24	250
370	Master Lift Station	303	1,669	303	1,972	303	2,275	303	2,579	303	2,882	303	3,186
370	In-Line Lift Stations	489	2,689	489	3,178	489	3,667	489	4,156	489	4,645	489	5,134
380	Conc. WWTP	1,593	8,760	1,593	10,352	1,593	11,945	1,593	13,538	1,593	15,130	1,593	16,723
380	Treatment & Disposal Equipment												
382	Outfall Sewer Lines												
		5,319	29,257	5,319	34,577	5,319	39,896	5,319	45,215	5,319	50,535	5,319	55,854

ACCOUNT	DESCRIPTION	DEPR. 12/31/83	ACCUM. DEPR. 12/31/83	DEPR. RATES PER RULE	DEPR. 12/31/84	ACCUM. DEPR. 12/31/84	DEPR. 12/31/85	ACCUM. DEPR. 12/31/85	DEPR. 12/31/86	ACCUM. DEPR. 12/31/86
354	Structures & Improvements	23	263	4.00%	33	297	37	333	37	370
360	4 Inch Force Main	101	1,162	3.70%	137	1,300	150	1,449	150	1,599
360	6 Inch Force Main	9	103	3.70%	12	115	13	128	13	142
360	Collection-Sewers Forced			3.70%						
361	VCP Gravity Mains	1,864	21,434	2.50%	1,864	23,298	1,864	25,162	1,864	27,026
361	Manholes	514	5,915	3.70%	700	6,615	761	7,376	761	8,137
363	Services	399	4,594	2.86%	443	5,037	457	5,494	457	5,951
364	Flow Measuring Devices			20.00%						
365	Flow Meter (4")	24	274	2.86%	26	300	27	327	27	354
370	Master Lift Station	303	3,489	6.67%	683	4,172	809	4,981	809	5,791
370	In-Line Lift Stations	489	5,623	6.67%	1,101	6,724	1,305	8,029	1,305	9,333
380	Conc. WWTP	1,593	18,315	6.67%	3,585	21,901	4,249	26,150	4,249	30,399
380	Treatment & Disposal Equipment			6.67%						
382	Outfall Sewer Lines			3.33%						
		5,319	61,174		8,584	69,758	9,672	79,430	9,672	89,102
	Composite Depr. Rate				4.03%		4.55%			

ACCOUNT	DESCRIPTION	PLANT ADDED 1987	PLANT 1987	DEPR. 12/31/87	ACCUM. DEPR. 12/31/87	DEPR. 12/31/88	ACCUM. DEPR. 12/31/88	PLANT ADDED 1989	PLANT 1989	DEPR. 12/31/89	ACCUM. DEPR. 12/31/89	DEPR. 12/31/90	ACCUM. DEPR. 12/31/90
354	Structures & Improvements		916	37	407	37	443		916	37	480	37	516
360	4 Inch Force Main		4,042	150	1,748	150	1,898		4,042	150	2,047	150	2,197
360	6 Inch Force Main		358	13	155	13	168		358	13	181	13	195
360	Collection-Sewers Forced		0						0				
361	VCP Gravity Mains		74,554	1,864	28,890	1,864	30,754		74,554	1,864	32,617	1,864	34,481
361	Manholes		20,574	761	8,898	761	9,660		20,574	761	10,421	761	11,182
363	Services		15,980	457	6,408	457	6,865		15,980	457	7,322	457	7,779
364	Flow Measuring Devices		0						0				
365	Flow Meter (4")		952	27	382	27	409		952	27	436	27	463
370	Master Lift Station		12,136	809	6,600	809	7,410		12,136	809	8,219	809	9,029
370	In-Line Lift Stations		19,560	1,305	10,638	1,305	11,943		19,560	1,305	13,247	1,305	14,552
380	Conc. WWTP		63,706	4,249	34,648	4,249	38,897		63,706	4,249	43,147	4,249	47,396
380	Treatment & Disposal Equipment		0					6,459	6,459	215	215	431	646
382	Outfall Sewer Lines		0						0				
		0	212,779	9,672	98,774	9,672	108,446	6,459	219,237	9,888	118,334	10,103	128,437
	Composite Depr. Rate			4.55%		4.55%				4.51%		4.61%	

ACCOUNT	DESCRIPTION	DEPR. 12/31/91	ACCUM. DEPR. 12/31/91	DEPR. 12/31/92	ACCUM. DEPR. 12/31/92	PLANT ADDED 1993	PLANT 1993	DEPR. 12/31/93	ACCUM. DEPR. 12/31/93	DEPR. 12/31/94	ACCUM. DEPR. 12/31/94	PLANT ADDED 1995	PLANT 1995	DEPR. 12/31/95	ACCUM. DEPR. 12/31/95
354	Structures & Improvements	37	553	37	590		916	37	626	37	663		916	37	700
360	4 Inch Force Main	150	2,347	150	2,496		4,042	150	2,646	150	2,795		4,042	150	2,945
360	6 Inch Force Main	13	208	13	221		358	13	234	13	247		358	13	261
360	Collection-Sewers Forced						0						0		
361	VCP Gravity Mains	1,864	36,345	1,864	38,209		74,554	1,864	40,073	1,864	41,937		74,554	1,864	43,801
361	Manholes	761	11,943	761	12,705		20,574	761	13,466	761	14,227		20,574	761	14,988
363	Services	457	8,236	457	8,693		15,980	457	9,150	457	9,607		15,980	457	10,064
364	Flow Measuring Devices						0						0		
365	Flow Meter (4")	27	491	27	518		952	27	545	27	572		952	27	600
370	Master Lift Station	809	9,838	809	10,648		12,136	809	11,457	809	12,136		12,136	0	12,136
370	In-Line Lift Stations	1,305	15,857	1,305	17,161		19,560	1,305	18,466	1,305	19,560		19,560	0	19,560
380	Conc. WWTP	4,249	51,645	4,249	55,894		63,706	4,249	60,143	4,249	63,706		63,706	0	63,706
380	Treatment & Disposal Equipment	431	1,077	431	1,508	2,686	9,145	520	2,028	610	2,638		9,145	610	3,248
382	Outfall Sewer Lines											1,267	1,267	21	21
	Composite Depr. Rate	10,103	138,540	10,103	148,642	2,686	221,923	10,192	158,835	10,282	168,089	1,267	223,190	3,940	172,029
								4.59%			4.63%			1.77%	

ACCOUNT	DESCRIPTION	PLANT ADDED 1996	PLANT 1996	DEPR. 12/31/96	ACCUM. DEPR. 12/31/96	PLANT ADDED 1997	PLANT 1997	DEPR. 12/31/97	ACCUM. DEPR. 12/31/97	PLANT ADDED 1st 98	PLANT 06/30/98	DEPR. 06/30/98	ACCUM. DEPR. 06/30/98
354	Structures & Improvements		916	37	736		916	37	773		916	18	791
360	4 Inch Force Main		4,042	150	3,094		4,042	150	3,244		4,042	75	3,319
360	6 Inch Force Main		358	13	274		358	13	287		358	7	294
360	Collection-Sewers Forced	1,564	1,564	29	29		1,564	58	87	583.43	2,148	34	121
361	VCP Gravity Mains		74,554	1,864	45,664		74,554	1,864	47,528		74,554	932	48,460
361	Manholes		20,574	761	15,750		20,574	761	16,511		20,574	381	16,891
363	Services		15,980	457	10,521		15,980	457	10,978		15,980	229	11,207
364	Flow Measuring Devices	1,403	1,403	140	140		1,403	281	421		1,403	140	561
365	Flow Meter (4")		952	27	627		952	27	654		952	14	668
370	Master Lift Station		12,136	0	12,136		12,136	0	12,136		12,136	0	12,136
370	In-Line Lift Stations		19,560	0	19,560		19,560	0	19,560		19,560	0	19,560
380	Conc. WWTP		63,706	0	63,706		63,706	0	63,706		63,706	0	63,706
380	Treatment & Disposal Equipment		9,145	610	3,858	456	9,601	625	4,483		9,601	320	4,803
382	Outfall Sewer Lines		1,267	42	63	4,723	5,990	121	184		5,990	100	284
	Composite Depr. Rate	2,967	226,158	4,130	176,159	5,179	231,337	4,393	180,552	583.43	231,920	2,249	182,801
				1.83%				1.90%				0.97%	

ACCOUNT	DESCRIPTION	PLANT 07/01/98	PLANT ADDED -12/31/98	TEST YEAR DEPR. 06/30/99	ACCUM. DEPR. 06/30/99	PLANT 06/30/99	AVERAGE ACCUM.	AVERAGE PLANT	USED & USEFUL	NON- USED & USEFUL	NON-USED & USEFUL AVERAGE PLANT	NON-USED & USEFUL AVERAGE ACCUM. DEPR	NON-USED & USEFUL TEST YEAR DEPR
354	Structures & Improvements	916		37	828	916	810	916	100.00%	0.00%	0	0	0
360	4 Inch Force Main	4,042		150	4,042	4,042	3,681	4,042	87.00%	13.00%	526	478	19
360	6 Inch Force Main	358		13	358	358	326	358	87.00%	13.00%	47	42	2
360	Collection-Sewers Forced	2,148		79	201	2,148	161	2,148	87.00%	13.00%	279	21	10
361	VCP Gravity Mains	74,554	2,013	1,889	50,349	76,567	49,405	75,561	87.00%	13.00%	9,823	6,423	246
361	Manholes	20,574		761	17,653	20,574	17,272	20,574	87.00%	13.00%	2,675	2,245	99
363	Services	15,980	524	465	11,671	16,503	11,439	16,242	87.00%	13.00%	2,111	1,487	60
364	Flow Measuring Devices	1,403		281	842	1,403	701	1,403	100.00%	0.00%	0	0	0
365	Flow Meter (4")	952		27	695	952	681	952	100.00%	0.00%	0	0	0
370	Master Lift Station	12,136		0	12,136	12,136	12,136	12,136	100.00%	0.00%	0	0	0
370	In-Line Lift Stations	19,560		0	19,560	19,560	19,560	19,560	100.00%	0.00%	0	0	0
380	Conc. WWTP	63,706		0	63,706	63,706	63,706	63,706	100.00%	0.00%	0	0	0
380	Treatment & Disposal Equipment	9,601		640	5,444	9,601	5,123	9,601	100.00%	0.00%	0	0	0
382	Outfall Sewer Lines	5,990		199	483	5,990	384	5,990	100.00%	0.00%	0	0	0
		231,920	2,536	4,541	187,967	234,457	185,384	233,189			15,460	10,697	436
				118			59						
				480			240						
				33			17						
				51			26						
				5,225			185,726						
								239,411					

1,600 Average cost of redoing manholes (Acct. 361, 3.70%)
3,600 Average cost of rebuilding main lift station (Acct. 370, 6.67%)
250 Average cost of replacing tank cover (Acct. 380, 6.67%)
772 Average cost of relining spray field over 10 years (Acct. 382, 3.33%)

Test Year Composite Depr. Rat 1.94%

WASTEWATER CIAC AND AMORTIZATION

	<u>CIAC 12/31/72</u>	<u>CIAC 12/31/73</u>	<u>CIAC 12/31/74</u>	<u>CIAC 12/31/75</u>	<u>CIAC 12/31/76</u>	<u>CIAC 12/31/77</u>	<u>CIAC 12/31/78</u>	<u>CIAC 12/31/79</u>	<u>CIAC 12/31/80</u>	<u>CIAC 12/31/81</u>	<u>CIAC 12/31/82</u>	<u>CIAC 12/31/83</u>	
	6,000	11,400	17,400	22,800	28,800	34,200	40,200	45,600	51,600	57,000	63,000	68,400	
Depreciation Rate (per order)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
Amortization	\$75	\$218	\$360	\$503	\$645	\$788	\$930	\$1,073	\$1,215	\$1,358	\$1,500	\$1,643	
Accumulated Amortization	75	293	653	1,155	1,800	2,588	3,518	4,590	5,805	7,163	8,663	10,305	
	<u>CIAC 03/31/84</u>	<u>CIAC 12/31/84</u>	<u>CIAC 12/31/85</u>	<u>CIAC 12/31/86</u>	<u>CIAC 12/31/87</u>	<u>CIAC 12/31/88</u>	<u>CIAC 12/31/89</u>	<u>CIAC 12/31/90</u>	<u>CIAC 12/31/91</u>	<u>CIAC 12/31/92</u>	<u>CIAC 12/31/93</u>	<u>CIAC 12/31/94</u>	<u>CIAC 12/31/95</u>
	74,400	74,400	79,800	85,800	91,200	97,200	102,600	126,440	131,720	136,120	137,000	137,000	138,760
Depreciation Rate (per order)	2.50%	4.03%	4.55%	4.55%	4.55%	4.55%	4.51%	4.61%	4.61%	4.61%	4.59%	4.63%	1.77%
Amortization	\$446	\$2,160	\$3,505	\$3,764	\$4,023	\$4,282	\$4,505	\$5,277	\$5,948	\$6,171	\$6,272	\$6,347	\$2,434
Accumulated Amortization	10,751	12,912	16,416	20,180	24,203	28,485	32,990	38,268	44,216	50,387	56,659	63,007	65,440

	CIAC 12/31/96	CIAC 12/31/97	CIAC 06/30/98	CIAC 06/30/99
	142,280	148,440	151,080	163,400
Depreciation Rate (per order)	1.83%	1.90%	0.97%	1.94%
Amortization	\$2,566	\$2,760	\$1,452	\$3,046
Accumulated Amortization	68,007	70,767	72,219	75,265

70%
Cash CIAC is 100% used and useful

Average CIAC	157,240	Average CIAC Accu. Amor	73,742
Averaging Adjustment	\$6,160	Averaging Adjustment	1,523

ABCA, INC.
DOCKET NO. 990937-SU
TEST YEAR ENDING 06/30/99
WASTEWATER

WASTEWATER

Plant held for future use	\$15,460
Avg. non-used & useful acc/dep	(\$10,697)
Avg. non-used & useful CIAC	\$0
Avg. non-used & useful acc/amr	\$0
Net plant held for future use	<u>\$4,763</u>

Total CIAC	\$163,400
Lines	<u>\$0</u> 87% used and useful
Cash CIAC	<u>\$163,400</u> 100% used and useful

Non used and useful CIAC	\$0
--------------------------	-----

Total CIAC Amortization	\$75,265
Lines	<u>\$0</u>
Cash CIAC	<u>\$75,265</u>

Non used and useful CIAC Amort.	\$0
---------------------------------	-----