

STATE OF FLORIDA

COMMISSIONERS:
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DIVISION OF
ACCOUNTING AND FINANCE
ANDREW L. MAUREY
DIRECTOR
(850) 413-6900

Public Service Commission

November 2, 2017

Mr. Frank J. Seifert
ESAD Enterprises, Inc. d/b/a Beaches Sewer System
509 E. 4th Street
Port St. Joe FL 32456

Re: Docket No. 20160165-SU, Application for staff-assisted rate case in Gulf County by ESAD Enterprises, Inc. d/b/a Beaches Sewer Systems, Inc.

Dear Mr. Seifert:

Based on Order No. PSC-2017-0383-PAA-SU, Beaches Sewer Systems, Inc. is required to notify the Commission, within 90 days of the Final Order, that the adjustments for all the applicable NARUC USOA primary accounts have been made. The order became final on October 27, 2017.

Enclosed is a schedule of plant, accumulated depreciation, CIAC, and amortization of CIAC that reflects the balances as of June 30, 2016. The Commission approved these balances for rate setting purposes in this staff-assisted rate case. Accordingly, please reconcile the utility's books with the Commission approved balances. If you have any questions about the accounting adjustments, please feel free to call me at (850) 413-6550.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd M. Brown".

Todd M. Brown
Public Utilities Supervisor

TB
Enclosures (1)

cc: **Office of Commission Clerk (20160165-SU)**

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COMMISSION
CLERK

ESAD ENTERPRISES d/b/a BEACHES SEWER SYSTEMS, INC.

DOCKET NO. 20160165-SU

TEST YEAR ENDED 6/30/2016

SCHEDULE OF WASTEWATER PLANT, DEPRECIATION, CIAC, & CIAC AMORTIZATION
BALANCES

ACCT. NO.	DEPR. RATE PER RULE 25-30.140	DESCRIPTION	UPIS 6/30/2016 (DEBIT)	ACCUM. DEPR. 6/30/2016 (CREDIT)
351	2.50%	ORGANIZATION	\$1,288	\$1,086
354	3.70%	STRUCTURES AND IMPROVEMENTS	5,134	2,309
360	3.70%	COLLECTIONS SEWERS - FORCE	7,195	2,400
361	2.50%	COLLECTION SEWERS - GRAVITY	145,257	120,064
363	2.86%	SERVICES TO CUSTOMERS	980	810
370	4.00%	RECEIVING WELLS	32,066	32,066
371	6.67%	PUMPING EQUIPMENT	288	285
380	6.67%	TREATMENT AND DISPOSAL EQUIPMENT	142,912	140,339
390	6.67%	OFFICE FURNITURE AND EQUIPMENT	939	876
391	16.67%	TRANSPORTATION EQUIPMENT	41,406	6,901
393	6.67%	TOOLS, SHOP AND GARAGE EQUIPMENT	<u>1,931</u>	<u>964</u>
		TOTAL (NOT INCLUDING LAND)	<u>\$379,396</u>	<u>\$308,100</u>
			CIAC	
			AMORT.	CIAC
			6/30/2016	6/30/2016
			(DEBIT)	(CREDIT)
			\$281,050	\$281,050