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STATE OF FLORIDA



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

Public Service Commission

October 2, 2023

Ms. Mindy Keen
Keen Sales, Rentals and Utilities, Inc.
685 Dyson Road
Haines City, FL 33844
mindykeen1964@yahoo.com

Re: Docket No. 20220157-WU - Application for staff-assisted rate case in Polk County by Keen Sales, Rentals and Utilities, Inc.

Dear Ms. Keen:

Please find on the following pages, the requested schedules of Water Plant, Accumulated Depreciation, CIAC and CIAC Amortization; for use in updating the Utility's books and records.

If you or your accountant have any questions concerning the schedules, please contact me at 850-413-6742, or email crichard@psc.state.fl.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Richards".

Christopher R. Richards
Public Utility Analyst III

cc: Office of the Commission Clerk (Docket No. 20220157-WU)

KEEN SALES - PARADISE ISLAND		DOCKET NO. 20220157-WU	
TEST YEAR ENDED 12/31/2021			
SCHEDULE OF WATER PLANT, ACCUM DEP., CIAC & CIAC AMORTIZATION			
Acct #	Description	PLANT 12/31/2021 (DEBIT)	ACCUM. DEP 12/31/2021 (CREDIT)
303	Land and Land Rights	\$2,000	N/A
304	Structures and Improvements	\$9,638	(\$6,635)
307	Wells and Springs	\$3,000	(\$3,000)
311	Pumping Equipment	\$12,704	(\$9,851)
320	Water Treatment Equipment	\$2,840	(\$2,840)
330	Distribution Reservoirs and Standpipes	\$26,231	(\$11,386)
331	Transmission and Distribution Lines	\$9,617	(\$8,032)
334	Meters and Meter Installations	\$11,320	(\$8,715)
335	Hydrants	\$2,776	(\$1,106)
340	Office Furniture and Equipment	\$3,428	(\$3,428)
341	Transportation Equipment	\$11,107	(\$11,107)
343	Tools, Shop and Garage Equipment	<u>\$331</u>	<u>(\$331)</u>
	TOTAL INCLUDING LAND	<u>\$94,992</u>	<u>(\$66,431)</u>
		CIAC AMORT 12/31/2021 (DEBIT)	CIAC 12/31/2021 (CREDIT)
		<u>\$0</u>	<u>\$0</u>

The plant and accumulated depreciation balances exclude all pro forma plant additions. Also, the plant, accumulated depreciation, and CIAC amortization balances exclude the staff-recommended averaging adjustments and non-used and useful adjustments that are only used for rate setting purposes and should not be reflected in the Utility's books.

KEEN SALES - KEEN SUBDIVISION		DOCKET NO. 20220157-WU	
TEST YEAR ENDED 12/31/2021			
SCHEDULE OF WATER PLANT, ACCUM DEP., CIAC & CIAC AMORTIZATION			
Acct #	Description	PLANT 12/31/2021 (DEBIT)	ACCUM. DEP 12/31/2021 (CREDIT)
303	Land and Land Rights	\$578	N/A
304	Structures and Improvements	\$2,434	(\$2,332)
307	Wells and Springs	\$64,836	(\$64,836)
311	Pumping Equipment	\$7,591	(\$7,591)
320	Water Treatment Equipment	\$16,832	(\$16,832)
330	Distribution Reservoirs and Standpipes	\$37,692	(\$9,581)
331	Transmission and Distribution Lines	\$32,007	(\$26,074)
333	Services	\$5,941	(\$5,941)
334	Meters and Meter Installations	\$18,521	(\$15,500)
335	Hydrants	\$4,648	(\$4,408)
340	Office Furniture and Equipment	\$783	(\$783)
341	Transportation Equipment	<u>\$11,838</u>	<u>(\$11,838)</u>
	TOTAL INCLUDING LAND	<u>\$203,701</u>	<u>(\$165,716)</u>
		CIAC AMORT 12/31/2021 (DEBIT)	CIAC 12/31/2021 (CREDIT)
		<u>\$0</u>	<u>\$0</u>

The plant and accumulated depreciation balances exclude all pro forma plant additions. Also, the plant, accumulated depreciation, and CIAC amortization balances exclude the staff-recommended averaging adjustments and non-used and useful adjustments that are only used for rate setting purposes and should not be reflected in the Utility's books.