



# Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

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**DATE:** February 23, 1993  
**TO:** Steve Tribble, Director of Records & Reporting  
**FROM:** Christiana T. Moore, Division of Appeals *CTM*  
**RE:** Docket No. 911082-WS, Supplement to Attachment to Recommendation

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Attached are two forms that should be inserted at the end of Attachment 1 to the Staff Recommendation that was filed yesterday in the above docket. Thank you.

- ACK \_\_\_\_\_
- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG \_\_\_\_\_
- LIN \_\_\_\_\_
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC   /   \_\_\_\_\_
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

*02084-93*

DOCUMENT NUMBER-DATE

02084 FEB 23 1993

RECORDS BUILDING • 101 EAST GAINES STREET • TALLAHASSEE, FL 32399-0850

"An Affirmative Action/Equal Opportunity Employer"

FPSC-RECORDS/REPORTING

**RULE 25-30.456**

**STAFF ASSISTANCE IN ALTERNATIVE RATE SETTING**

**APPLICATION FOR STAFF ASSISTANCE FOR ALTERNATIVE  
RATE SETTING**

**COMMISSION FORM PSC/WAW 17 ( / )**

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR STAFF ASSISTANCE  
FOR ALTERNATIVE RATE SETTING

I. General Data

A. Name of utility \_\_\_\_\_

B. Address \_\_\_\_\_  
\_\_\_\_\_

1. Telephone Nos. (\_\_\_\_) \_\_\_\_\_

2. County \_\_\_\_\_ Nearest city \_\_\_\_\_

3. General area served \_\_\_\_\_  
\_\_\_\_\_

1. \_\_\_\_\_  
2. \_\_\_\_\_  
3. \_\_\_\_\_  
4. \_\_\_\_\_

II. Accounting Data

A. Outside Accountant

1. Name \_\_\_\_\_

2. Firm \_\_\_\_\_

3. Address \_\_\_\_\_

4. Telephone (\_\_\_\_) \_\_\_\_\_

B. Individual to contact on accounting matters:

1. Name \_\_\_\_\_

2. Telephone (\_\_\_\_) \_\_\_\_\_

C. Location of books and records \_\_\_\_\_

D. Have you filed an Annual Report with the Commission? \_\_\_\_\_

Date last filed \_\_\_\_\_

E. Has your latest semiannual regulatory assessment fee payment been made (January 30 or July 30 whichever is applicable)? \_\_\_\_\_

F. Basic Rate Base Data (Most recent two years)

	19__	19__
1. Water		
Cost of Plant In Service:	\$ _____	\$ _____
Less Accumulated Depreciation:	_____	_____
Less Contributed Plant:	_____	_____
Net Owner's Investment:	\$ _____	\$ _____
2. Sewer		
Cost of Plant In Service:	\$ _____	\$ _____
Less Accumulated Depreciation:	_____	_____
Less Contributed Plant:	_____	_____
Net Owner's Investment:	\$ _____	\$ _____

G. Basic Income Statement (Most recent two years):

1. Water	19__	19__
Revenues (By Class):		
a. _____	\$ _____	\$ _____
b. _____	_____	_____
c. _____	_____	_____
Total Operating Revenues:	\$ _____	\$ _____
Less Expenses:		
a. Salaries & Wages - Employees	\$ _____	\$ _____
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	_____	_____
c. Employee Pensions & Benefits	_____	_____
d. Purchased Water	_____	_____
e. Purchased Power	_____	_____
f. Fuel for Power Production	_____	_____
g. Chemicals	_____	_____
h. Materials & Supplies	_____	_____
i. Contractual Services	_____	_____
j. Rents	_____	_____
k. Transportation Expenses	_____	_____
l. Insurance Expense	_____	_____
m. Regulatory Commission Expense	_____	_____
n. Bad Debt Expense	_____	_____
o. Miscellaneous Expense	_____	_____
p. Depreciation Expense	_____	_____
q. Property Taxes	_____	_____
r. Other Taxes	_____	_____
s. Income Taxes	_____	_____
Operating Income (Loss)	\$ _____	\$ _____

2. Sewer

19\_\_

19\_\_

Revenues (By Class):

a. _____	\$ _____	\$ _____
b. _____	_____	_____
c. _____	_____	_____
Total Operating Revenues:	\$ _____	\$ _____

Less Expenses:

a. Salaries & Wages - Employees	\$ _____	\$ _____
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	_____	_____
c. Employee Pensions & Benefits	_____	_____
d. Purchased Sewage Treatment	_____	_____
e. Sludge Removal Expense	_____	_____
f. Purchased Power	_____	_____
g. Fuel for Power Production	_____	_____
h. Chemicals	_____	_____
i. Materials & Supplies	_____	_____
j. Contractual Services	_____	_____
k. Rents	_____	_____
l. Transportation Expenses	_____	_____
m. Insurance Expense	_____	_____
n. Regulatory Commission Expense	_____	_____
o. Bad Debt Expense	_____	_____
p. Miscellaneous Expense	_____	_____
q. Depreciation Expense	_____	_____
r. Property Taxes	_____	_____
s. Other Taxes	_____	_____
t. Income Taxes	_____	_____
Operating Income (Loss)	\$ _____	\$ _____

H. Outstanding Debt:

	<u>Creditor</u>	<u>Date Borrowed</u>	<u>Balance Due</u>	<u>Interest Rate</u>	<u>Expiration Date</u>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

I. Indicate Type of Tax Return Filed:

- \_\_\_\_\_ Form 1120 - Corporation
- \_\_\_\_\_ Form 1120S - Subchapter S Corporation
- \_\_\_\_\_ Form 1065 - Partnership
- \_\_\_\_\_ Form 1040 - Schedule C - Individual (Proprietorship)

III. Engineering Information

A. Operator Contracted/Inhouse Services

1. Name \_\_\_\_\_
2. Firm \_\_\_\_\_
3. Address \_\_\_\_\_
4. Telephone (\_\_\_\_) \_\_\_\_\_

B. Individual to contact on operational matters:

1. Name \_\_\_\_\_
2. Telephone (\_\_\_\_) \_\_\_\_\_

C. Is the utility under citation by the Department of Environmental Regulation (DER) or county health department? If yes, explain. \_\_\_\_\_

D. List any known service deficiencies and steps taken to remedy problems. \_\_\_\_\_

E. Name of plant operator(s) and DER operator certificate number(s) held: W \_\_\_\_\_ S \_\_\_\_\_

F. Is the utility serving customers outside of its certificated area? \_\_\_\_\_ If yes, explain. \_\_\_\_\_

G. Wastewater:

1. How do you measure treatment plant effluent? \_\_\_\_\_
2. Note DER Operating Permit Number, date of expiration:  
Number \_\_\_\_\_ Expiration Date \_\_\_\_\_

H. Water

1. How do you measure treatment plant production? \_\_\_\_\_
2. Note any fire flow requirements and imposing government agency  
\_\_\_\_\_
3. Number of fire hydrants in service \_\_\_\_\_
4. DER ID No. \_\_\_\_\_

V Affirmation

I, \_\_\_\_\_ the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge and belief.

Signed \_\_\_\_\_

Title \_\_\_\_\_

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.



**RULE 25-30.434**

**APPLICATION FOR ALLOWANCE FOR FUNDS PRUDENTLY  
INVESTED (AFPI) CHARGES**

**AFPI FILING SCHEDULES**

**COMMISSION FORM PSC/WAW 18 ( / )**

SCHEDULE 1

COMPANY NAME:  
DOCKET NO.

COMPANY PROPOSED

Allowance for Funds Prudently Invested  
Calculation of Carrying Costs for Each ERC

Information Needed

- |     |                               |           |
|-----|-------------------------------|-----------|
| 1.  | Cost of Qualifying Assets     | \$ _____  |
| 2.  | Capacity of Qualifying Assets | _____ GPD |
| 3.  | Number of Future Customers    | _____ ERC |
| 4.  | Annual Depreciation Expense   | \$ _____  |
| 5.  | Rate of Return                | _____ %   |
| 6.  | Weighted Cost of Equity       | _____ %   |
| 7.  | Federal Income Tax Rate       | _____ %   |
| 8.  | State Income Tax Rate         | _____ %   |
| 9.  | Annual Property Tax           | \$ _____  |
| 10. | Other Costs                   | \$ _____  |
| 11. | Depreciation Rate of Assets   | _____ %   |
| 12. | Test Year                     | _____     |

SCHEDULE 2

COMPANY NAME:  
DOCKET NO.

COMPANY PROPOSED

Allowance for Funds Prudently Invested  
Calculation of Carrying Costs for Each ERC:

Cost of Qualifying Assets: Divided By Future ERC:	\$ _____	Annual Depreciation Expense: Future ERC's:	\$ _____
Cost/ERC: Multiply By Rate of Return:	\$ _____	Annual Depr. Cost per ERC:	\$ _____
Annual Return Per ERC:	\$ _____	Annual Property Tax Expense: Future ERC's:	\$ _____
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	\$ _____	Annual Prop. Tax per ERC:	\$ _____
Federal Tax Rate:	_____	Weighted Cost of Equity: Divided by Rate of Return:	_____
Effective State Tax Rate:	_____	% of Equity in Return:	_____
Total Tax Rate:	_____	Other Costs: Future ERC's:	\$ _____
Effective Tax on Return: (Equity % Times Tax Rate)	_____	Cost per ERC:	\$ _____
Provision For Tax: (Tax on Return/(1-Total Tax Rate))	_____		

SCHEDULE 3

COMPANY NAME:  
DOCKET NO.

COMPANY PROPOSED

Allowance for Funds Prudently Invested  
Calculation of Carrying Cost Per ERC Per Year:

Year:	-----	-----	-----	-----	-----
Unfunded Other Costs:	\$	\$	\$	\$	\$
Unfunded Annual Depreciation:					
Unfunded Property Tax:					
Subtotal Unfunded Annual Expense:	\$	\$	\$	\$	\$
Unfunded Expenses Prior Year:					
Total Unfunded Expenses:	\$	\$	\$	\$	\$
Return on Expenses Current Year:					
Return on Expenses Prior Year:					
Return on Plant Current Year:					
Earnings Prior Year:					
Compound Earnings from Prior Year:					
Total Compounded Earnings:	\$	\$			
Earnings Expansion Factor for Tax:					
Revenue Required to Fund Earnings:	\$	\$	\$	\$	\$
Revenue Required to Fund Expenses:					
Subtotal:	\$	\$	\$	\$	\$
Divided by Factor for Gross Receipts Tax:					
ERC Carrying Cost for 1 Year:	\$	\$	\$	\$	\$

SCHEDULE 4

COMPANY NAME:  
DOCKET NO.

COMPANY PROPOSED

Allowance for Funds Prudently Invested  
Calculation of Carrying Cost Per ERC Per Month:

Year:	-----	-----	-----	-----	-----	-----
January	_____	_____	_____	_____	_____	_____
February	_____	_____	_____	_____	_____	_____
March	_____	_____	_____	_____	_____	_____
April	_____	_____	_____	_____	_____	_____
May	_____	_____	_____	_____	_____	_____
June	_____	_____	_____	_____	_____	_____
July	_____	_____	_____	_____	_____	_____
August	_____	_____	_____	_____	_____	_____
September	_____	_____	_____	_____	_____	_____
October	_____	_____	_____	_____	_____	_____
November	_____	_____	_____	_____	_____	_____
December	_____	_____	_____	_____	_____	_____