

REQUEST TO ESTABLISH DOCKET
(PLEASE TYPE)

ORIGINAL
FILE COPY

Date 2/7/96

Docket No. 960148-WS

- 1. Division Name/Staff Name Division of Legal Services (Agarwal) RA LA
- 2. OPR Agarwal RA
- 3. OCR Kemp

4. Suggested Docket Title INITIATION OF SHOW CAUSE PROCEEDINGS AGAINST
IBSCO, INC. FOR FAILURE TO REMIT PENALTY FEE FOR FILING
DELINQUENT 1992 ANNUAL REPORT

5. Suggested Docket Mailing List (attach separate sheet if necessary) *in Martin County*

- A. Provide NAMES ONLY for regulated companies or ACRONYMS ONLY regulated industries, as shown in Rule 25-22.104, F.A.C.
- B. Provide COMPLETE name and address for all others. (Match representatives to clients.)

1. Parties and their representatives (if any)

IBSCO, INC.

POST OFFICE BOX 365

JENSEN BEACH, FLORIDA 34958

2. Interested Persons and their representatives (if any)

6. Check one:

- Documentation is attached.
- Documentation will be provided with the recommendation.

Commissioners:
 J. TERRY DEASON, CHAIRMAN
 SUSAN F. CLARK
 JULIA L. JOHNSON
 DIANE K. KIESLING
 JOE GARCIA



DIVISION OF WATER &
 WASTEWATER
 CHARLES HILL
 DIRECTOR
 (904) 488-8482

Public Service Commission

September 21, 1994

Robert Coy, Manager
 IBSCO, Inc.
 Post Office Box 365
 Jensen Beach, FL 34958

Certified Return Mail
 (P 821 973 511)

Dear Mr. Coy:

It appears that your water and wastewater utility failed to timely file its 1992 Annual Report with this Commission.

Pursuant to Rule 25-30.110(3), Florida Administrative Code, the 1992 Annual Report was due on March 31, 1993. Our records indicate that you timely requested and were granted an extension through April 30, 1993 and that your Annual Report was received on June 29, 1993.

The Commission may impose fines for this noncompliance as provided for under Rule 25-30.110(6) and (7), Florida Administrative Code. Staff has determined that the applicable penalty for this Class "C" utility for 60 days x \$3.00 per day is \$180.00

Please submit payment of \$180.00 by check made payable to the Florida Public Service Commission. Your payment is due on or before October 21, 1994 and should be mailed with a copy of this letter to the Bureau of Fiscal Services, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, FL 32299-0850, Attn: Evelyn Sewell.

Sincerely,

Charles H. Hill, Director
 Division of Water and Wastewater

CHF/PD/jj

cc: Bureau of Fiscal Service (Sewell)
 Division of Water and Wastewater (Dewberry, Snipes)
 Division of Legal Services (Davis)

1992 ANNUAL REPORT CLOSE-OUT

NAME OF UTILITY: OBBSCO INC. Class "C"

1992 ANNUAL REPORT DUE: 3/31/93

1992 ANNUAL REPORT RECEIVED: _____

NUMBER OF DAYS LATE (IF ANY): _____

IF GRANTED EXTENSION

EXTENSION REQUESTED: 3/31/93

ANNUAL REPORT DUE: 4/30/93

ANNUAL REPORT RECEIVED: 6/29/93

NUMBER OF DAYS LATE (IF ANY): 60 days x \$300 per day = \$180.00

SECOND EXTENSION REQUESTED: _____

ANNUAL REPORT DUE: _____

ANNUAL REPORT RECEIVED: _____

NUMBER OF DAYS LATE (IF ANY): _____

DEFICIENCIES

DEFICIENCIES DUE: _____

DEFICIENCIES RECEIVED: _____

NUMBER OF DAYS LATE (IF ANY): _____

UTILITY NAME: IBSCO, Inc

1992 ANNUAL REPORT REVIEW SUMMARY

: Analyst Assigned	: <u>Galloway</u>	: Date Requested	: <u>9/12/93</u>
: Received by WAS	: <u>7/1/93</u>	: Information Due	: <u>9/12/93</u>
: Date Analyst Assigned	: <u>8/8/93</u>	: Date of Reminder Call	: <u>1/1</u>
: Due Date of Review		: Requested Information	
: (Rate of Return Report		: Received	: <u>1/1</u>
: or Deficiency Letter)	: <u>9/9/93</u>	: Passed (Yes/No)	: <u>8/23/93</u>
: Date Returned	: <u>8/12/93</u>	: Type of Entity	: <u>sub chap. 5</u>

RATE OF RETURN CALCULATION

RATE BASE	Water	Sewer	Total
Plant in Service	: 297,319	: \$ 412,842	: \$ 710,161
Plant Held for Future Use	: < 106,022 >	: < 141,742 >	: < 247,764 >
Accumulated Depreciation	: - - - - -	: - - - - -	: - - - - -
Acquisition Adjustment	: - - - - -	: - - - - -	: - - - - -
Amort. of Acquisition Adj.	: < 169,164 >	: < 229,936 >	: < 399,100 >
C.I.A.C.	: - - - - -	: - - - - -	: - - - - -
Amort. of C.I.A.C. > net	: - - - - -	: - - - - -	: - - - - -
Advances for Construction	: - - - - -	: - - - - -	: - - - - -
Working Capital	: - - 8571	: - - 8364	: - - 16935
Rate Base	: \$ 30,704	: \$ 49,528	: \$ 80,232

NET OPERATING INCOME	Water	Sewer	Total
Operating Revenues	: \$ 88,970	: \$ 81,130	: \$ 170,101
Operating Expenses:			
Operating Expense	: \$ 68,571	: \$ 66,915	: \$ 135,486
Depreciation Expense	: - 12,375	: - 18,335	: - 30,710
* Amortization Expense	: < 12,167 >	: < 14,796 >	: < 26,963 >
Taxes Other Than Income	: - 9,102	: - 8,749	: - 17,851
Other	: - - - - -	: - - - - -	: - - - - -
Income Taxes	: - - - - -	: - - - - -	: - - - - -
Total Expenses	: \$ 77,881	: \$ 79,203	: \$ 157,084
Net Operating Income (Loss)	: \$ 11,089	: \$ 1,927	: \$ 13,017
Rate of Return	: <u>36.12%</u>	: <u>3.89%</u>	: <u>16.22%</u>

* Amortization expense is associated with CIAC.

1992 CLASS C ANNUAL REPORT REVIEW

UTILITY NAME: IBSCo, Inc.

Reviewed by: C. Hallows

Status: (✓) Passed () Returned () Less than \$10,00 Revenue

Page	Points off	Requirements (Points)
F-2	✓	Compare Address, Phone #, and Contact with Utility List
	✓	Date of Original Organization (1)
	✓	Business Entity Type (3)
	✓	Name & Title of Officers (1)
	✓	Address/Phone: Location of Books & Records (1)
	✓	Name & Address of Preparer of Report (1)
	✓	Ownership (Return)
F-3	✓	Gross Revenue Breakdown (3)
	✓	O&M Ties to Water & Sewer Schedules (5)
	✓	Depreciation Ties to Analysis of Depreciation (1)
	✓	Taxes Other Ties to Taxes Accrued Schedule (1)
	✓	Income Statement Complete (Return)
F-4	✓	Balance Sheet Complete & Balanced (Return)
F-5	✓	Net Utility Plant Complete (1)
	✓	UPIS Ties to Water & Sewer Plant Schedules (1)
	✓	Accumulated Depreciation Complete (1)
	✓	A/D Ties to Water & Sewer Analysis of Depreciation (1)
F-6	✓	Capital Stock Complete (3)
	✓	Retained Earnings Complete (3)
	✓	Long-Term Debt Complete (3)
F-7	✓	Taxes Accrued Schedule Complete (1)
	✓	Outside Services Schedule Complete (1)
F-8	✓	CIAC Complete (5)
W-1	✓	Water Plant - Breakdown after 1 year (Return)
W-2	✓	Water Analysis of Depreciation Complete (1)
W-3	✓	Water O&M Expense - Breakdown Required (Return)
	✓	Water Customers Complete (2)
W-4	✓	Pumping & Purchased Water Complete (Return)
S-1	✓	Sewer Plant - Breakdown after 1 year (Return)
S-2	✓	Sewer Analysis of Depreciation Complete (1)
S-3	✓	Sewer O&M Expense - Breakdown Required (Return)
	✓	Sewer Customers Complete (2)
S-5	✓	Gallons of Sewage Treated (1)
Certifi-	✓	Certification Signed by Officers (Return)
cation	✓	Certification Page Missing (Return)
	0	TOTAL POINTS OFF

CLASS "C"

WATER and/or SEWER UTILITIES

(Gross Revenue of Less Than \$150,000 Each)

ANNUAL REPORT

OF

RECEIVED

MS 16
18000, Inc.
P. O. Box 365
JACKSON BEACH, FL 32080-0365

MS 43

JUL 1 1995

Florida Public Service Commission
Division of Water and Wastewater

*Postmark date
6/29/95*

382-W-3285
Certificate Number(s)

OFFICIAL COPY
DIVISION OF
WATER AND SEWER
Do Not Remove from this Office



FOR THE
YEAR ENDED DECEMBER 31, 19 92

State of Florida

Commissioners:

J. TERRY DEASON, CHAIRMAN
THOMAS M. BEARD
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF WATER &
WASTEWATER
CHARLES HILL
DIRECTOR
(904) 488-8482

Public Service Commission

June 17, 1993

Mr. Robert Coy, Manager
IBSCO, Inc.
1900 N.E. Savanna Road
Jensen Beach, Florida 34957-5322

CERTIFIED MAIL RETURN
P 821 973 466

Dear Mr. Coy:

We have not received the 1992 Annual Report for IBSCO, Inc.. In accordance with Rule 25-30.110, Florida Administrative Code, the utility is in violation and is accruing penalties.

If the 1992 Annual Report is not filed by June 30, 1993, this matter will be referred to the Division of Legal Services for initiation of show cause proceedings and possible assessment of fines in excess of the daily rate.

Sincerely,

A handwritten signature in cursive script, appearing to read "Charles Hill".

Charles H. Hill
Director

CHH/MLF/enfltr.jms

cc: Division of Legal Services (Summerlin)
Division of Water and Sewer (T. Williams, S. Meador, J. Snipes)

State of Florida

Commissioners:

J. TERRY DEASON, CHAIRMAN
THOMAS M. BEARD
SUSAN F. CLARK
LUIS J. LAUREDO
JULIA L. JOHNSON



DIVISION OF WATER &
WASTEWATER
CHARLES HILL
DIRECTOR
(904) 488-8482

Public Service Commission

April 5, 1993

Mr. Jeffrey S. Leslie, CPA
Ingram, Leslie & Wagner, PA
P. O. Box 1346
Hobe Sound, Florida 33475

Dear Mr. Leslie:

Your request for a Thirty-day extension to file the 1992 Annual Report for IBBSCO, Inc. has been received.

Pursuant to Rule 25-30.110(3), Florida Administrative Code (F.A.C.), your request for a 30-day extension to file the 1992 Annual Report is automatically granted. The report is now due on or before April 30, 1993. ✓

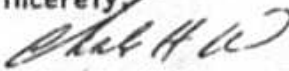
An additional extension may be granted where the written request contains a statement of good cause and specifies a date by which the report will be filed.

Please be reminded that Rule 25-30.110(6),(7), F.A.C., requires that a penalty be assessed against any utility that fails to file an Annual Report in the following manner:

- (A) fails to file an Annual Report by March 31 or by an approved extended filing date;
- (B) fails to file a complete report; or
- (C) fails to file an original and two (2) copies of the Annual Report.

If I can be of further assistance, please let me know.

Sincerely,


Charles H. Hill
Director

CHH/MF/mf (30dyext.jms)

cc: Bureau of Economic Regulation (Merchant)
Bureau of Special Assistance (Bethea, T. Williams, Meador)
Annual Report File

IL&W
INGRAM, LESLIE, & WAGNER, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

11130 S.E. FEDERAL HWY.
HOBE SOUND, FL 33455

WILLIAM T. INGRAM, JR., C.P.A.
JEFFREY S. LESLIE, C.P.A.
PEGGY L. WAGNER, C.P.A.

Mailing Address:
P.O. BOX 1346
HOBE SOUND, FLORIDA 33475
TELEPHONE (407) 546-4486 or 747-2125
FAX (407) 546-3496

307 TEQUESTA DR., SUITE 108
TEQUESTA, FL 33469

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

March 31, 1993

Florida Public Service Commission
Fletcher Building
101 East Gaines Street
Tallahassee, FL 32399-0850

Attention: Mr. Charles H. Hill Water & Sewer
Audit Department

Re: IBSCO, Inc. (Certificate #s 382-W & 328-S)
1992 Annual Report

Dear Mr. Hill,

On behalf of our client, IBSCO, Inc. we hereby request a 30 day extension in which to file the 1992 Annual Report. Accordingly, we plan to make our filing on or before April 30, 1993.

Respectfully,



Jeffrey S. Leslie, C.P.A.

On behalf of IBSCO, Inc.

JSL/jn

SENDER: Complete items 1 and 2 when additional services are desired, and complete items 3 and 4. Put your address in the "RETURN TO" space on the reverse side. Failure to do this will prevent this card from being returned to you. The return receipt fee will provide you the name of the person delivered to and the date of delivery. For additional fees the following services are available. Consult postmaster for fees & to check boxes for additional service(s) requested.

1. Ship to whom delivered, date, and addressee's address. (Extra charge)
 2. Restricted Delivery (Extra charge)

3. Article Addressed to:
 Mr. Robert Coy, Manager
 IBSCO, Inc.
 1900 N.E. Savanna Road
 Jensen Beach, FL 34957-5322

4. Article Number
 P 821 973 466

- Type of Service:
- | | |
|---|---|
| <input type="checkbox"/> Registered | <input type="checkbox"/> Insured |
| <input checked="" type="checkbox"/> Certified | <input type="checkbox"/> COD |
| <input type="checkbox"/> Express Mail | <input type="checkbox"/> Return Receipt for Merchandise |

Always obtain signature of addressee or agent and DATE DELIVERED.

5. Signature - Addressee
 [Signature]

6. Signature - Agent
 [Signature]

7. Date of Delivery
 6-21-93

8. Addressee's Address (ONLY if requested and fee paid)