

Judson B. Baggett, CPA, FA

Certified Public Accountants

Judson B. Baggett, MBA, CPA, Partner
Marci Reutimann, CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33540
Phone: (813) 788-2155
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July 24, 2000

Ref: C.S. Water Co., Inc. - SARC Request

ORIGINAL

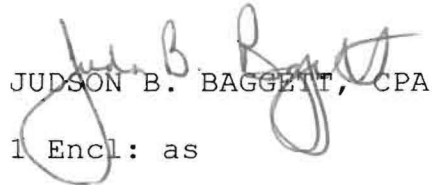
Public Service Commission
Division of Water & Wastewater
(Staff Assisted Rate Case Request)
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

000985 - WU

Enclosed please find a request for a Staff Assisted Rate Case for C.S. Water Co, Inc., located in Crystal Springs, FL.

Please contact me if you have any questions or need additional information.

Sincerely,


JUDSON B. BAGGETT, CPA
1 Encl: as

(CSW724)

DOCUMENT NUMBER-DATE
09147 JUL 31 8
FPSC-RECORDS/REPORTING

000985-WU

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR A
STAFF ASSISTED RATE CASE

ORIGINAL

I. General Data

A. Name of utility C.S. Water Company, Inc.

B. Address P.O. Box 40, Crystal Springs, FL 33524

1. Telephone Nos. (813) 783-2984

2. County Pasco Nearest city Crystal Springs, FL

3. General area served Rural area of Crystal Springs, FL

C. Authority:

1. Water Certificate No. 235-W Date received 1975

2. Sewer Certificate No. N/A Date received N/A

3. Date utility started operations: Water 10-29-71 Sewer N/A

D. How system was acquired Purchased

If utility was purchased, give date 1991 Amount Paid 150,000

1. Name of Seller Robert Thomas

2. Was seller affiliated with present owners? No

3. Did you purchase: Stock X or assets only _____

E. Type of legal entity: Corporation, Partnership or Sole

Proprietorship Sub-Chapter S Corporation

F. Ownership & Officers:

| | Name | Title | Percent Ownership |
|----|------------------------|-----------------------|-------------------|
| 1. | <u>Clyde A. Biston</u> | <u>President</u> | <u>50%</u> |
| 2. | <u>Judith Biston</u> | <u>Vice President</u> | <u>50%</u> |
| 3. | _____ | _____ | _____ |
| 4. | _____ | _____ | _____ |

DOCUMENT NUMBER-DATE
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FPSC-RECORDS/REPORTING

G. List of Associated Companies and Addresses:

- 1. N/A
- 2. _____
- 3. _____

H. If you have retained an attorney and/or a consultant to represent the utility for this application, furnish the name(s) and address(es):

N/A

II. Accounting Data

A. Outside Accountant

- 1. Name Judson B. Baggett, CPA
- 2. Firm Judson B. Baggett, CPA PA
- 3. Address 6815 Dairy Road, Zephyrhills, FL 33540
- 4. Telephone (813) 788-2155

B. Individual to contact on accounting matters:

- 1. Name Judson B. Baggett, CPA
- 2. Telephone (813) 788-2155

C. Location of books and records Zephyrhills, FL

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

Date last filed 3/28/00

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

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

| 1. Water | 19 <u>99</u> | 19 <u>98</u> |
|--------------------------------|-------------------|-------------------|
| Cost of Plant In Service: | \$ <u>200,298</u> | \$ <u>195,199</u> |
| Less Accumulated Depreciation: | <u>135,430</u> | <u>127,350</u> |
| Less Contributed Plant: | _____ | _____ |
| Net Owner's Investment: | \$ <u>64,868</u> | \$ <u>67,849</u> |

2. Sewer

| | 1999 | 1998 |
|--------------------------------|--------------------------------|--------------------------------|
| Cost of Plant In Service: | \$ <u>N/A</u> | \$ <u>N/A</u> |
| Less Accumulated Depreciation: | <u> </u> | <u> </u> |
| Less Contributed Plant: | <u> </u> | <u> </u> |
| Net Owner's Investment: | \$ <u> </u> | \$ <u> </u> |

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

| | 1999 | 1998 |
|--|--------------------------------|--------------------------------|
| 1. Water | | |
| Revenues (By Class): | | |
| a. <u>Residential</u> | \$ <u>67,985</u> | \$ <u>64,081</u> |
| b. <u> </u> | <u> </u> | <u> </u> |
| c. <u> </u> | <u> </u> | <u> </u> |
| Total Operating Revenues: | \$ <u>67,985</u> | \$ <u>64,081</u> |
| Less Expenses: | | |
| a. Salaries & Wages - Employees | \$ <u> </u> | \$ <u> </u> |
| b. Salaries & Wages - Officers, Directors, & Majority Stockholders | <u>26,314</u> | <u>17,600</u> |
| c. Employee Pensions & Benefits | <u> </u> | <u>883</u> |
| d. Purchased Water | <u> </u> | <u> </u> |
| e. Purchased Power | <u> </u> | <u> </u> |
| f. Fuel for Power Production | <u>3,171</u> | <u>3,166</u> |
| g. Chemicals | <u>145</u> | <u>378</u> |
| h. Materials & Supplies | <u>308</u> | <u>545</u> |
| i. Contractual Services | <u> </u> | <u> </u> |
| j. Rents | <u>2,591</u> | <u>2,590</u> |
| k. Transportation Expenses | <u>80</u> | <u> </u> |
| l. Insurance Expense | <u>5,659</u> | <u>5,550</u> |
| m. Regulatory Commission Expense | <u> </u> | <u> </u> |
| n. Bad Debt Expense | <u> </u> | <u> </u> |
| o. Miscellaneous Expense | <u>11,500</u> | <u>16,647</u> |
| p. Depreciation Expense | <u>10,710</u> | <u>26,461</u> |
| q. Property Taxes | <u> </u> | <u> </u> |
| r. Other Taxes | <u>6,276</u> | <u>4,394</u> |
| s. Income Taxes | <u> </u> | <u> </u> |
| Operating Income (Loss) | \$ <u>1,231</u> | \$ <u>(14,133)</u> |
| CIAC Amort Exp: | (1,957) | (1,957) |
| Interest Exp: | 2,744 | 2,466 |
| Other Inc/Gain on Sale | <u>-</u> | <u>(1,789)</u> |
| Net Income per PSC Rpt | 444 | (12,853) |

2. Sewer

19__

19__

Revenues (By Class):

| | | |
|----------|---------------|---------------|
| a. _____ | \$ <u>N/A</u> | \$ <u>N/A</u> |
| 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: 12/31/99

| | Creditor | Date Borrowed | Balance Due | Interest Rate | Expiration Date |
|----|------------------|---------------|-------------|---------------|-----------------|
| 1. | Loan fr S/H | Various | 20,145 | Adj | _____ |
| 2. | N/P-CES | 6/1/98 | 15,803 | Adj | _____ |
| 3. | Truck Ln-Barnett | 12/1/98 | 14,971 | 7.75 | 6/1/01 |
| 4. | Equip-Adv Accpt | 5/1/97 | 1,276 | 15.78 | 5/1/00 |
| 5. | Taxes Payable | | 2,369 | | |

I. Indicate Type of Tax Return Filed:

- _____ Form 1120 - Corporation
- X Form 1120S - Subchapter S Corporation
- _____ Form 1065 - Partnership
- _____ Form 1040 - Schedule C - Individual (Proprietorship)

III. Engineering Data

A. Outside Engineering Consultant:

1. Name None
2. Firm _____
3. Address _____
4. Telephone (____) _____

B. Individual to contact on engineering matters:

1. Name Clyde A. Biston
2. Telephone 813)783-1688

C. Is the utility under citation by the Department of Environmental Regulation (DER) or county health department? If yes, explain. NO

D. List any known service deficiencies and steps taken to remedy problems. None

E. Name of plant operator(s) and DER operator certificate number(s) held. Judith M. Biston DW 0007725

F. Is the utility serving customers outside of its certificated area? No If yes, explain. _____

G. Wastewater: N/A

1. Gallons per day capacity of treatment facilities existing _____
_____ under construction _____ proposed _____
2. Type and make of present treatment facilities _____
3. Approximate average daily flow of treatment plant effluent _____
4. Approximate length of sewer mains:
Size (diameter) _____
Linear feet _____
5. Number of manholes _____
6. Number of liftstations _____
7. How do you measure treatment plant effluent? _____
8. Is the treatment plant effluent chlorinated? _____ If yes, what is the normal dosage rate? _____

9. Tap in fees - Sewer \$ N/A
10. Service availability fees - Sewer \$ N/A
11. Note DER Treatment Plant Certificate Number and date of expiration: Number N/A Expiration Date _____
12. Total gallons treated during most recent twelve months N/A
13. Sewage treatment purchased during most recent twelve months N/A

H. Water

1. Gallons per day capacity of treatment facilities existing _____
200,000 under construction _____ proposed _____
2. Type of treatment liquid chemical feed pump
3. Approximate average daily flow of treated water 108,500 gals
4. Source of water supply Ground Water
5. Types of chemicals used and their normal dosage rates _____
liquid chlorine - 24 oz/day
6. Number of wells in service 2 Total capacity in gallons per minute (gpm) 300
Diameter/Depth 6" / 125' 6" / 150' _____/_____
Motor horsepower 7.5 7.5 _____
Pump capacity (gpm) 150 150 _____
7. Reservoirs and/or hydropneumatic tanks:
Description Gravity Hydropneumatic
Capacity 10,000 gals
8. High service pumping:
Motor horsepower 60 cycl PHS
Pump capacity (gpm) 100 100
9. How do you measure treatment plant production? Meter
10. Approximate feet of water mains:
Size (diameter) 6" 4" 3" 2"
Linear feet 7100 12618 4650 21710

11. Note any fire flow requirements and imposing government agency
N/A
12. Number of fire hydrants in service N/A
13. Do you have a meter change out program? No
14. Meter installation or tap in fees - Water \$ 150
15. Service availability fees - Water \$ 350
16. Has the existing treatment facility been approved by DER? Yes
17. Total gallons pumped during most recent twelve months 41,500,000 est
18. Total gallons sold during most recent twelve months 39,597,000
19. Gallons unaccounted for during most recent twelve months 1,903,000 est
20. Gallons purchased during most recent twelve months None

IV. Rare Data

A. Individual to contact on tariff matters:

1. Name Judson B. Baggett, CPA
2. Telephone Number (813) 788-2155

B. Schedule of present rates (Attach additional sheet if more space is needed):

1. Water:

- a. Residential Water See attached
- b. General Service _____
- c. Special Contract _____
- d. Other _____

2. Sewer:

- a. Residential Sewer N/A
- b. General Service _____
- c. Special Contract _____
- d. Other _____

C. Number of Customers (Most recent two years):

| | 1999 | 1998 |
|---------------------|------|------|
| 1. Water Metered | | |
| a. Residential | 377 | 367 |
| b. General Service | | |
| c. Special Contract | | |
| d. Other - specify | | |
| 2. Water Unmetered | 19__ | 19__ |
| a. Residential | N/A | |
| b. General Service | | |
| c. Special Contract | | |
| d. Other - specify | | |
| 3. Sewer | 19__ | 19__ |
| a. Residential | N/A | N/A |
| b. General Service | | |
| c. Special Contract | | |
| d. Other - specify | | |

V Affirmation

I, Judith Biston, 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 Judith M Biston
 Title Vice President

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.



NAME OF COMPANY: C. S. WATER CO., INC.
WATER TARIFF

GENERAL SERVICE
RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the company
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -
- | <u>Meter Size</u> | <u>Base Facilities Charge</u> |
|-----------------------------------|-------------------------------|
| 5/8" x 3/4" | 4.29 |
| 1" | 10.73 |
| 1-1/2" | 21.46 |
| 2" | 34.35 |
| Gallonge Charge Per 1,000 Gal. | 1.41 |
- MINIMUM CHARGE - Base facilities charge
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After a five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - November 30, 1999
- TYPE OF FILING - 1999 Price Index Rate Adjustment

Judith Biston
ISSUING OFFICER

Vice President
TITLE

NAME OF COMPANY: C. S. WATER CO., INC.
WATER TARIFF

RESIDENTIAL SERVICE
RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the company
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -
- | <u>Meter Size</u> | <u>Base Facilities Charge</u> |
|-----------------------------------|-------------------------------|
| 5/8" x 3/4" | 4.29 |
| 1" | 10.73 |
| 1-1/2" | 21.46 |
| 2" | 34.35 |
| Gallonge Charge Per 1,000 Gal. | 1.41 |
- MINIMUM CHARGE - Base facilities charge
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After a five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - November 30, 1999
- TYPE OF FILING - 1999 Price Index Rate Adjustment

Judith Biston
ISSUING OFFICER

Vice President
TITLE

NAME OF COMPANY: C. S. WATER CO., INC.
WATER TARIFF

MULTI-RESIDENTIAL SERVICE
RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the company

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

| <u>RATE</u> | <u>Meter Size</u> | <u>Base Facilities Charge</u> |
|-------------|----------------------------------|-------------------------------|
| | 5/8" x 3/4" | 4.29 |
| | 1" | 10.73 |
| | 1-1/2" | 21.46 |
| | 2" | 34.35 |
| | Gallage Charge Per 1,000 Gal. | 1.41 |

MINIMUM CHARGE - Base facilities charge

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After a five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - November 30, 1999

TYPE OF FILING - 1999 Price Index Rate Adjustment

Judith Biston
ISSUING OFFICER

Vice President
TITLE