



ORIGINAL

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD, TALLAHASSEE, FLORIDA 32399-0850

RECEIVED-FPSC  
DEC 16 PM 2:38

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

**DATE:** December 14, 2004  
**TO:** Joe Rohrbacher, Tampa District Supervisor  
**FROM:** Denise N. Vandiver, Chief of Auditing, *DW*  
 Division of Regulatory Compliance and Consumer Assistance  
**RE:** **Docket No.:** 041371-WU; Determine Eligibility for Staff Assistance

Complete the attached form for determining eligibility for staff assistance (Audit Control No. 04-349-2-1) and mail under a transmittal letter to Marshall Willis, Division of Economic Regulation, with a copy to me no later than December 16, 2004.

By copy of this memorandum, I request that Joe Rohrbacher be added to the CASR distribution list.

Attachment

cc: Office of Public Counsel  
 Division of Commission Clerk and Administrative Services  
 Division of Economic Regulation (Willis)  
 File

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- MMS \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SEC   1
- OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE

13218 DEC 16 04

FPSC-COMMISSION CLERK

## SHORT FORM RATE CASE (Applicable to WAW Only)

**COMPANY NAME:** Lazy S Utility Company                      **DISTRICT:** Tampa

**AUDITOR:** Joe Rohrbacher, Tampa District Supervisor

**DOCKET NO.** 041371-WU                      **AUDIT CONTROL NO.** 04-349-2-1

### PRELIMINARY AUDIT SCOPE

	<u>YES</u>	<u>NO</u>
(1) Does the utility have annual revenues of \$150,000 or less for each service provided or \$300,000 or less where the services are combined?		
(2) Were the applicant's books and records organized consistent with Rule 25-30.455, Florida Administrative Code, so as to allow Commission personnel to verify cost and other relevant factors within the 30-day time frame set out in the rule?		
(3) Is the utility current in its filing of annual reports? Date last report filed: _____		
(4) Is the utility current in its payment of applicable gross receipt tax or assessment fees? Date of last payment? _____ Amount? _____		
(5) Is the utility a subsidiary to a larger corporation? If yes - Name immediate parent. _____		
(6) Is the utility included in a consolidated Federal Income Tax return? If yes - name immediate parent. _____		
(7) Comments or other financial and accounting matters which came to the attention of the auditor during the review.		

ORIGINAL 041371-WU

RECEIVED-FPSC

04 DEC -6 AM 10:49

COMMISSION CLERK

Receivers for the Lazy S Utility Company  
2031 E. Edgewood Drive  
Lakeland, FL 33803  
863-669-9141  
December 2, 2004

Troy Rendell  
Public Utilities Supervisor  
Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

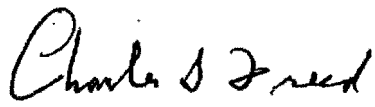
Re: Lazy S Utility

Dear Mr. Rendell:

Enclosed for your files is an application for a staff assisted rate case. Also enclosed is the \$500.00 application fee.

Thank you for your time and attention.

Very truly yours,



Charles S. Freed  
For the Lazy S Utility

Check received with filing and forwarded  
to Fiscal for deposit. Fiscal to forward  
deposit information to Records.

In plain of person who forwarded check



REGULATORY SERVICE  
04 DEC -6 AM 10:17  
ECONOMIC REGULATION

DOCUMENT NUMBER-DATE

12890 DEC -6 3

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR A  
STAFF ASSISTED RATE CASE

I. General Data

A. Name of utility LAZY 5 UTILITY  
B. Address 2031 E. EDGEWOOD DR #5  
LAKELAND, FL 33603

1. Telephone Nos. (863) 669-4141

2. County Polk Nearest City Lakeland

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

South of Aviano between Interstate 4 & Webber in Polk Co.

C. Authority:

1. Water Certificate No. APPLIED Date Received \_\_\_\_\_  
2. Wastewater Certificate No. N/A Date Received \_\_\_\_\_  
3. Date utility started operations: Water 2-03 Wastewater N/A

D. How system was acquired \_\_\_\_\_ LEASING  
If utility was purchased, give date \_\_\_\_\_ Amount Paid Zero

1. Name of Seller N/A  
2. Was seller affiliated with present owners? No  
3. Did you purchase: Stock No or assets only X

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

F. Ownership & Officers:

	Name	Title	Percent Ownership
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____

G. List of Associated Companies and Addresses:

1. None
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):

SCOTT LANGSTON  
P.O. Box 1897  
LAKELAND, FL 33502-1897  
613-688-5659

II. Accounting Data

A. Outside Accountant

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

B. Individual to contact on accounting matters:

1. Name Charles Fred
2. Telephone (803) 664-9141

C. Location of books and records 2031 E. EDENWOOD DR. #5

D. Have you filed an Annual Report with the Commission? Yes  
 Date Last Filed SEPT 2008

E. Has your latest regulatory assessment fee payment been made? No

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

1. Water	<u>2003</u>	<u>2004</u>
Cost of Plant In Service:	\$ <u>UNKNOWN</u>	\$ _____
Less Accumulated Depreciation:	<u>10.76</u>	_____
Less Contributed Plant:	<u>ZERO</u>	<u>ZERO</u>
Net Owner's Investment:	\$ <u>ZERO</u>	\$ <u>ZERO</u>

2. Wastewater	20__	20__
Cost of Plant In Service:	\$ <u>U/A</u>	\$ _____
Less Accumulated Depreciation:	_____	_____
Less Contributed Plant:	_____	_____
New Owner's Investment:	\$ _____	\$ _____
G. Basic Income Statement (Most recent two years):		
1. Water	20 <u>03</u>	20 <u>04</u>
Revenues (By Class):		
a. <u>RESIDENTIAL</u>	\$ <u>22,240</u>	\$ _____
b. _____	_____	_____
c. _____	_____	_____
Total Operating Revenues:	\$ <u>22,240</u>	\$ <u>37,925.24</u> (inc)
Less Expenses:		
a. Salaries & Wages - Employees	<u>-0-</u>	<u>-0-</u>
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	<u>-0-</u>	<u>-0-</u>
c. Employee Pensions & Benefits	<u>-0-</u>	<u>-0-</u>
d. Purchased Water	<u>24,635.77</u>	<u>32,761.07</u>
e. Purchased Power	<u>-0-</u>	<u>-0-</u>
f. Fuel for Power Production	<u>-0-</u>	<u>-0-</u>
g. Chemicals	<u>-0-</u>	<u>-0-</u>
h. Materials & Supplies	<u>484.41</u>	<u>-0-</u>
i. Contractual Services	<u>2,302.61</u>	<u>3,537.63</u>
j. Rents	<u>-0-</u>	<u>-0-</u>
k. Transportation Expenses	<u>-0-</u>	<u>-0-</u>
l. Insurance Expense	<u>611.00</u>	<u>526.00</u>
m. Regulatory Commission Expense	<u>375.00</u>	<u>829.21</u>
n. Bad Debt Expense	<u>-0-</u>	<u>-0-</u>
o. Miscellaneous Expense	<u>1,763.67</u>	<u>1,334.84</u>
p. Depreciation Expense	<u>-0-</u>	<u>-0-</u>
q. Property Taxes	<u>-0-</u>	<u>-0-</u>
r. Other Taxes	<u>-0-</u>	<u>-0-</u>
s. Income Taxes	<u>-0-</u>	<u>-0-</u>
Operating Income (Loss)	\$ <u>(539.63)</u>	\$ <u>(1,063.51)</u>

2. Wastewater *N/A* 20\_\_ 20\_\_

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 Wastewater 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.	<i>N/A</i>				
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 Data

A. Outside Engineering Consultant:

- 1. Name CHARLES FRED
- 2. Firm THE CONNORS GROUP, INC.
- 3. Address 2031 B. EDGEWOOD DR. #5 LAKELAND FL 32053
- 4. Telephone (813) 669-9141

B. Individual to contact on engineering matters:

- 1. Name SAME
- 2. Telephone ( )

C. Is the utility under citation by the Department of Environmental Protection (DEP) or county health department? If yes, explain.

NO

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

NO

E. Name of plant operator (s) and DEP operator certificate number (s) held.

N/A

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 wastewater 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 - Wastewater \$ \_\_\_\_\_
- 10. Service availability fees - Wastewater \$ \_\_\_\_\_
- 11. Note DEP Treatment Plant Certificate Number and date of expiration: Number \_\_\_\_\_  
Expiration Date \_\_\_\_\_
- 12. Total gallons treated during most recent twelve months \_\_\_\_\_
- 13. Wastewater treatment purchased during most recent twelve months \_\_\_\_\_

H. Water

- 1. Gallons per day capacity of treatment facilities existing \_\_\_\_\_ under  
construction ZERO proposed ZERO
- 2. Type of treatment \_\_\_\_\_



3. Approximate average daily flow of treated water \_\_\_\_\_
4. Source of water supply CITY OF LAKELAND
5. Types of chemicals used and their normal dosage rates N/A
6. Number of wells in service 0 Total capacity in gallons per minute (gpm) \_\_\_\_\_
- Diameter/Depth \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
- Motor horsepower \_\_\_\_\_
- Pump capacity (gpm) \_\_\_\_\_
7. Reservoirs and/or hydro-pneumatic tanks: 0
- Description \_\_\_\_\_
- Capacity \_\_\_\_\_
8. High service pumping: 0
- Motor horsepower \_\_\_\_\_
- Pump capacity (gpm) \_\_\_\_\_
9. How do you measure treatment plant production? N/A
10. Approximate feet of water mains:
- Size (diameter) 2" 1 1/2" \_\_\_\_\_
- Linear feet 6,000 19,000 \_\_\_\_\_
11. Note any fire flow requirements and imposing government agency None
12. Number of fire hydrants in service NONE
13. Do you have a meter change out program? No
14. Meter installation or tap in fees - Water \$ 150.00
15. Service availability fees - Water \$ 0
16. Has the existing treatment facility been approved by DEP? Yes
17. Total gallons pumped during most recent twelve months \_\_\_\_\_
18. Total gallons sold during most recent twelve months \_\_\_\_\_
19. Gallons unaccounted for during most recent twelve months \_\_\_\_\_
20. Gallons purchased during most recent twelve months 22,764,000

IV. Rate Data

A. Individual to contact on tariff matters:

1. Name Charles Freed
2. Telephone Number (863) 668-9191

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

1. Water:

- a. Residential Water 35.50/month
- b. General Service 0
- c. Special Contract 0
- d. Other - Specify 0

2. Wastewater:

- a. Residential Wastewater N/A
- b. General Service \_\_\_\_\_
- c. Special Contract \_\_\_\_\_
- d. Other - Specify \_\_\_\_\_

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

1. Water Metered 2003 2004

- a. Residential
  - b. General Service
  - c. Special Contract
  - d. Other - Specify
2. Water Unmetered

110

---

-

---

-

---

-

---

2023

104

---

-

---

-

---

-

---

2024

- a. Residential
- b. General Service
- c. Special Contract
- d. Other - Specify

5

---



---



---



---

5

---



---



---



---

3. Wastewater

20\_\_

20\_\_

- |                            |       |       |
|----------------------------|-------|-------|
| a. Residential - Metered   | _____ | _____ |
| b. Residential - Unmetered | _____ | _____ |
| c. General Service         | _____ | _____ |
| d. Special Contract        | _____ | _____ |
| e. Other - Specify         | _____ | _____ |

V. Affirmation

I, Charles Freed 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

Charles S. Freed

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.