

COUNTRY WALK UTILITIES, INC.

January 13, 2022

Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: *Docket No. 20210182-WU – Application for limited alternative rate increase in Highlands County by Country Walk Utilities, Inc. – Staff First Data Request Response*

Dear Commission Clerk,

Country Walk Utilities, Inc. (Country Walk) hereby submits its response to Staff's First Data Request dated January 12, 2022.

- 1) **Property Tax Bill** – Please find attached a copy of the tax bill for B000000-00040790000 from 2019 and 2020. In 2019, the value of the utility plant was assessed at \$25,999. When Country Walk submitted its required Tangible Personal Property tax return, it utilized the actual amount of Net Utility Plant in Service of \$150,754 (see attached). Highlands County Tax Collector used this amount to assess the 2020 tax bill. Thus, the county re-assessed the value of the tangible property using the actual amounts. This tax has been paid.
- 2) **Miscellaneous Expense** – The appropriate amount of Miscellaneous Expense should be \$250. This is for (a) \$150 for annual corporate filing with the Department of Corporations and (b) \$100.00 for the annual amount of permit renewal with FDEP. The other \$1,000 was a political contribution which should be removed.
- 3) **Contractual Services Other** – The contract with U.S. Water Services Corporation was revised on September 1, 2018. This revision took into account the actual costs to provide operations and maintenance. The annual amount of this new contract is \$23,837.28 for the test period. Previously, the contract was revised in 2017. In the previous amount, it included one (1) maintenance employee for the entire Highlands County allocated by ERCs for the three investor owned utilities (LP Waterworks, Country Walk, and HC Waterworks). This equated to 0.31 Full Time Equivalent (FTE). The previous contract also had time for the operator at 20 minutes per visit six days a week or 0.075 FTE. A FTE can be considered one employee. The previous contract also did not have any time for a maintenance supervisor or any preventative maintenance or minor repairs.

For the revised contract, the amount includes two (2) maintenance employees also allocated across the three IOUs. This equates to 0.62 FTE. It also includes a small amount for a maintenance supervisor. For Country Walk it was 3.1% of 0.2 FTE. This represents 0.006 FTE of a maintenance supervisor. Under the new

Country Walk Utilities, Inc.
Staff First Data Request
January 13, 2022

contract, it allows operator time for 30 minute visits three times a week or 0.038 FTE. The new contract also allows for \$75 per month for preventative maintenance and minor repairs, including parts, etc.

In Highlands County there are actually three maintenance employees and two operators. However, only portions of these costs are included in the contract.

The revised contract equates to approximately \$326.54 per ERC. In Order No. PSC-2018-0553-PAA-WU (SARC Order), the Commission references Lake Idlewild of \$418 / ERC and Charlie Creek of \$454 / ERC (page 14). Also, on January 11, 2022, the Commission approved a SARC for Brendenwood Waterworks, Inc. (Docket No. 20210055-WU). This included approval of Issue 7. In that Issue, the staff indicated that the amount of this contract was \$350 per ERC.

Thus, the new revised contract amount for Country Walk of \$326.54 per ERC is below these previously approved amounts. It should also be noted that due to the change in treatment from simple "pump and chlorinate" to forced draft aeration, there is additional time and expense to operate. This includes the addition of Ph adjustments utilizing caustic and acid. This new treatment is more complicated than the previous treatment methodology.

The additional amount of \$1,356.48 represents amortization of the hydro-tank rehabilitation (sand blast and painting) that is being amortized over a five-year period. This is actually being booked in Account 407.2.

If you have any questions, please do not hesitate to contact me at (727) 848-8292, ext. 245.

Respectfully Submitted,



Troy Rendell
Vice President
Investor Owned Utilities
// for Country Walk Utilities, Inc.

Corrected Tax Notice – Please disregard the previous bill. See enclosed letter for additional information.

ERIC T. ZWAYER
HIGHLANDS COUNTY TAX COLLECTOR

2021 TANGIBLE

126397

40

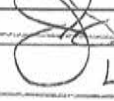
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER
B000000-00040790000
ESCROW CD

Visit one of our locations:
 Sebring Office: 540 S Commerce Ave, Sebring, FL 33870 (Drive-Thru Available)
 Avon Park Branch: 116 E Main St (Next to City Hall) Avon Park, FL 33825
 Lake Placid Branch: 11 N Pine Ave, Lake Placid, FL, 33852
<http://www.hctaxcollector.com/> (863)402-6685

10/26/2021 03:15:46

COUNTRY WALK UTILITIES
4939 CROSS BAYOU BLVD
NEW PORT RICHEY, FL 34652-3434

EXEMPTION CODES | A1 | Entered: 
 29 LAKE SIDE TRL LAKE PLACID FL | COA Code: 408.2
 Approved: _____
 Paid: CK 2065

PAY IN U.S. FUNDS TO ERIC T. ZWAYER, TAX COLLECTOR @ 540 S COMMERCE AVE SEBRING, FL 33870 11/23/21

AD VALOREM TAXES					
TAXING AUTHORITY	ASSESSED	EXEMPTION	TAXABLE	MILLAGE	TAXES LEVIED
COUNTY GENERAL	150,754	25,000	125,754	8.5500	\$1,075.20
SCHOOL GENERAL FUND	150,754	25,000	125,754	3.6310	\$456.61
SCHOOL BASIC DISCRETIONARY	150,754	25,000	125,754	0.7480	\$94.06
SCHOOL CAPITAL IMPROVEMENT	150,754	25,000	125,754	1.5000	\$188.63
SWFWM DISTRICT	150,754	25,000	125,754	0.2985	\$31.88
TOTAL AD-VALOREM TAXES			14.6825		\$1,846.38

NON-AD VALOREM ASSESSMENTS	
LEVYING AUTHORITY	AMOUNT
TOTAL NON AD-VALOREM ASSESSMENTS	\$0.00

COMBINED TAXES AND ASSESSMENTS \$1,846.38

If Paid By	Oct 31, 2021	Nov 30, 2021	Dec 31, 2021	Jan 31, 2022	Feb 28, 2022
Please Pay	1,772.52	1,772.52	1,790.99	1,809.45	1,827.92

3:10 PM

03/30/21

Accrual Basis

Country Walk Utilities, Inc.

Balance Sheet

As of December 31, 2020

	<u>Dec 31, 20</u>	
ASSETS		
Fixed Assets		
100 · Fixed Assets		
101.1 · Utility Plant in Service		
300 · Water Utility Plant		
301 · Organization	2,388.80	×
302 · Franchises	750.00	×
303 · Land & Land Rights	1,495.00	×
304 · Structures & Improvements	11,980.00	
307 · Wells & Springs	22,107.00	
310 · Power Generating Equipment	2,321.19	
311 · Pumping Equipment	5,029.34	
320 · Water Treatment Equipment	145,852.64	
330 · Distrib/Reservoir Standpipes	7,730.15	
331 · Transmission/Distrib Lines	11,863.00	
333 · Services	17,542.52	
334 · Meters & Meter Installation	8,574.67	
Total 300 · Water Utility Plant	<u>237,634.31</u>	
Total 101.1 · Utility Plant in Service	<u>237,634.31</u>	233,001
Total 100 · Fixed Assets	237,634.31	
108 · Accumulated Depreciation		
108.1 · Accum Depreciation Water Plant	<u>-82,786.57</u>	
Total 108 · Accumulated Depreciation	-82,786.57	<82,247>
114 · Acquisition Adjustment		
114.1 · Water	<u>-20,064.00</u>	
Total 114 · Acquisition Adjustment	-20,064.00	
115 · Accum Amort-Acquisition Adjustm		
115.1 · Water	<u>17,137.17</u>	
Total 115 · Accum Amort-Acquisition Adjustm	17,137.17	
270 · CIAC		
271 · Contributions in Aid of Constr	-24,200.00	
272 · Acc Amortiz CIAC	<u>21,015.03</u>	
Total 270 · CIAC	-3,184.97	
Total Fixed Assets	<u>148,735.94</u>	150,754
TOTAL ASSETS	<u><u>148,735.94</u></u>	
LIABILITIES & EQUITY	0.00	

3:15 PM

03/30/21

Accrual Basis

Country Walk Utilities, Inc.
Transactions by Account
 As of December 31, 2020

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
100 · Fixed Assets										233,258.27
101.1 · Utility Plant in Service										233,258.27
300 · Water Utility Plant										233,258.27
301 · Organization										2,388.80
Total 301 · Organization										2,388.80
302 · Franchises										750.00
Total 302 · Franchises										750.00
303 · Land & Land Rights										1,495.00
Total 303 · Land & Land Rights										1,495.00
304 · Structures & Improvements										11,980.00
Total 304 · Structures & Improvements										11,980.00
307 · Wells & Springs										22,107.00
Total 307 · Wells & Springs										22,107.00
310 · Power Generating Equipment										0.00
Bill	12/31/2020	20788	U.S. Water Service...	Install new g...			231 · Account...	2,321.19		2,321.19
Total 310 · Power Generating Equipment								2,321.19	0.00	2,321.19
311 · Pumping Equipment										5,029.34
Total 311 · Pumping Equipment										5,029.34
320 · Water Treatment Equipment										143,852.64
General Journal	10/31/2020	672		Permitting for...			105 · Constru...	2,000.00		145,852.64
Total 320 · Water Treatment Equipment								2,000.00	0.00	145,852.64
330 · Distrib/Reservoir Standpipes										7,730.15
Total 330 · Distrib/Reservoir Standpipes										7,730.15
331 · Transmission/Distrib Lines										11,863.00
Total 331 · Transmission/Distrib Lines										11,863.00
333 · Services										17,542.52
Total 333 · Services										17,542.52

Country Walk Utilities, Inc.
Transactions by Account
As of December 31, 2020

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
334 · Meters & Meter Installation										8,519.82
Bill	03/31/2020	05309	U.S. Water Service...	(1) - 5/8" Met...			231 · Account...	43.87		8,563.69
General Journal	03/31/2020	578		Retire replac...			108.1 · Accu...		32.90	8,530.79
Bill	08/31/2020	14989	U.S. Water Service...	(1) - 5/8" Met...			231 · Account...	43.87		8,574.66
General Journal	08/31/2020	662		Retire replac...			108.1 · Accu...		32.90	8,541.76
Bill	10/31/2020	18378	U.S. Water Service...	(1) - 5/8" Met...			231 · Account...	43.87		8,585.63
General Journal	10/31/2020	662		Retire replac...			108.1 · Accu...		32.90	8,552.73
Bill	11/30/2020	20000	U.S. Water Service...	(2) - 5/8" Met...			231 · Account...	87.74		8,640.47
General Journal	11/30/2020	662		Retire replac...			108.1 · Accu...		65.80	8,574.67
Total 334 · Meters & Meter Installation								219.35	164.50	8,574.67
Total 300 · Water Utility Plant								4,540.54	164.50	237,634.31
Total 101.1 · Utility Plant in Service								4,540.54	164.50	237,634.31
Total 100 · Fixed Assets								4,540.54	164.50	237,634.31
108 · Accumulated Depreciation										-71,569.58
108.1 · Accum Depreciation Water Plant										-71,569.58
General Journal	01/31/2020	562		Depreciation ...			403 · Depreci...		930.89	-72,500.47
General Journal	02/29/2020	579		Depreciation ...			403 · Depreci...		928.77	-73,429.24
General Journal	03/31/2020	578		Retire replac...			334 · Meters ...	32.90		-73,396.34
General Journal	03/31/2020	580		Depreciation ...			403 · Depreci...		928.77	-74,325.11
General Journal	04/30/2020	608		Depreciation ...			403 · Depreci...		970.57	-75,295.68
General Journal	05/31/2020	609		Depreciation ...			403 · Depreci...		928.77	-76,224.45
General Journal	06/30/2020	629		Depreciation ...			403 · Depreci...		970.59	-77,195.04
General Journal	07/31/2020	643		Depreciation ...			403 · Depreci...		928.77	-78,123.81
General Journal	08/31/2020	662		Retire replac...			334 · Meters ...	32.90		-78,090.91
General Journal	08/31/2020	663		Depreciation ...			403 · Depreci...		928.77	-79,019.68
General Journal	09/30/2020	664		Depreciation ...			403 · Depreci...		970.63	-79,990.31
General Journal	10/31/2020	662		Retire replac...			334 · Meters ...	32.90		-79,957.41
General Journal	10/31/2020	663		Depreciation ...			403 · Depreci...		933.67	-80,891.08
General Journal	11/30/2020	662		Retire replac...			334 · Meters ...	65.80		-80,825.28
General Journal	11/30/2020	664		Depreciation ...			403 · Depreci...		980.70	-81,805.98
General Journal	12/31/2020	665		Depreciation ...			403 · Depreci...		980.59	-82,786.57
Total 108.1 · Accum Depreciation Water Plant								164.50	11,381.49	-82,786.57
Total 108 · Accumulated Depreciation								164.50	11,381.49	-82,786.57
114 · Acquisition Adjustment										-20,064.00
114.1 · Water										-20,064.00
Total 114.1 · Water										-20,064.00
Total 114 · Acquisition Adjustment										-20,064.00

Country Walk Utilities, Inc.
Transactions by Account
As of December 31, 2020

03/30/21

Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
115 - Accum Amort-Acquisition Adjustm										14,800.29
115.1 - Water										14,800.29
General Journal	01/31/2020	547		Amortization ...			406 - Amortiz...	194.74		14,995.03
General Journal	02/29/2020	556		Amortization ...			406 - Amortiz...	194.74		15,189.77
General Journal	03/31/2020	569		Amortization ...			406 - Amortiz...	194.74		15,384.51
General Journal	04/30/2020	587		Amortization ...			406 - Amortiz...	194.74		15,579.25
General Journal	05/31/2020	598		Amortization ...			406 - Amortiz...	194.74		15,773.99
General Journal	06/30/2020	613		Amortization ...			406 - Amortiz...	194.74		15,968.73
General Journal	07/31/2020	623		Amortization ...			406 - Amortiz...	194.74		16,163.47
General Journal	08/31/2020	633		Amortization ...			406 - Amortiz...	194.74		16,358.21
General Journal	09/30/2020	650		Amortization ...			406 - Amortiz...	194.74		16,552.95
General Journal	10/31/2020	667		Amortization ...			406 - Amortiz...	194.74		16,747.69
General Journal	11/30/2020	676		Amortization ...			406 - Amortiz...	194.74		16,942.43
General Journal	12/31/2020	684		Amortization ...			406 - Amortiz...	194.74		17,137.17
Total 115.1 - Water								2,336.88	0.00	17,137.17
Total 115 - Accum Amort-Acquisition Adjustm								2,336.88	0.00	17,137.17
270 - CIAC										-4,370.69
271 - Contributions in Aid of Constr										-24,200.00
Total 271 - Contributions in Aid of Constr										-24,200.00
272 - Acc Amortiz CIAC										19,829.31
General Journal	01/31/2020	563		CIAC Amorti...			407 - Amortiz...	97.20		19,926.51
General Journal	02/29/2020	581		CIAC Amorti...			407 - Amortiz...	96.98		20,023.49
General Journal	03/31/2020	582		CIAC Amorti...			407 - Amortiz...	96.97		20,120.46
General Journal	04/30/2020	610		CIAC Amorti...			407 - Amortiz...	101.34		20,221.80
General Journal	05/31/2020	611		CIAC Amorti...			407 - Amortiz...	96.97		20,318.77
General Journal	06/30/2020	630		CIAC Amorti...			407 - Amortiz...	101.34		20,420.11
General Journal	07/31/2020	644		CIAC Amorti...			407 - Amortiz...	96.97		20,517.08
General Journal	08/31/2020	665		CIAC Amorti...			407 - Amortiz...	96.97		20,614.05
General Journal	09/30/2020	666		CIAC Amorti...			407 - Amortiz...	101.34		20,715.39
General Journal	10/31/2020	666		CIAC Amorti...			407 - Amortiz...	96.65		20,812.04
General Journal	11/30/2020	667		CIAC Amorti...			407 - Amortiz...	101.50		20,913.54
General Journal	12/31/2020	668		CIAC Amorti...			407 - Amortiz...	101.49		21,015.03
Total 272 - Acc Amortiz CIAC								1,185.72	0.00	21,015.03
Total 270 - CIAC								1,185.72	0.00	-3,184.97
TOTAL								8,227.64	11,545.99	148,735.94

U.S. Water Services Corporation

4939 CROSS BAYOU BOULEVARD
NEW PORT RICHEY, FL 34652

INVOICE

Page: 1

Invoice Number: SI22356
Invoice Date: 1/12/2021
Due Date: 2/11/2021

Bill To: Country Walk Utilities, Inc.
4939 Cross Bayou Boulevard
Attn: Joe Gabay
New Port Richey, FL 34652

All pricing anticipates payment by check or ACH. Due to additional cost incurred, services paid by credit card will require an additional 5% processing fee.

Job Number: J01529
Job Description: Country Walk Utilities, Inc.

Customer ID: C00940
P.O. Number: JJ-001071
WA:

Date	Item/Description	Task Number	Qty.	Unit	Unit Price	Total Price
1/12/2021	State of Florida – Department of Corporations – Annual Report	1006	1.00		150.00	150.00

Entered: MR
COA Code: 675
Approved: E
Paid: ck # 2039
Date: 2/23/21

Phone: (727) 848-8292 Ext. 219
Toll Free: (866) 753-8292 Ext. 219
Email: ar@uswatercorp.net

Subtotal: 150.00
Invoice Discount: 0.00
Total Sales Tax: 0.00

Total USD: 150.00



Florida Department of Environmental Protection

Bureau of Finance & Accounting
PO Box 3070
Tallahassee, FL 32315-3070

INVOICE

Drinking Water Annual Operating License Fee

July 1, 2021 through June 30, 2022

https://floridadep.gov

INVOICE NO: 069165

DATE: 7/15/2021

Subject: Drinking Water Invoice 2021-2022

JOE GABAY
US WATER CORP.
4939 CROSS BAYOU BLVD.
NEW PORT RICHEY, FL 34652

Entered: JGABAY@USWATERCORP.NET MR

COA Code: 675

Approved: e

Paid:

Date:

Accounting Information table with fields: Object Code, Org code, Expansion Option, FLAIR Code, PWS #

Table with columns: PWS #, SYSTEM NAME, INVOICE AMOUNT. Row: 6284114, COUNTRY WALK UTILITIES, INC., \$100.00

Invoice amount represents only current year fee assessment.

This fee is assessed pursuant to Rule 62-4.053, Florida Administrative Code, and is DUE August 31, 2021. A copy of the rule may be found at https://www.flrules.org/gateway/ChapterHome.asp?Chapter=62-4.
Payments can be made by check or money order by mail, or by credit card online.
To pay online, visit https://www.fldepportal.com/go/pay-invoices and select 'Drinking Water Annual Operating License Fees'.
Follow the instructions to register or login.
If you represent a municipality (city/county government) or entity thereof, you may be eligible for a reduction or waiver of permit processing fees pursuant to Section 218.075, Florida Statutes. For the current waiver guide, please visit: https://floridadep.gov/water/source-drinking-water/documents/drinking-water-annual-fee-waiverreduction-guidance
If you have any questions about this fee, payment, or fee waiver eligibility please e-mail PWS_Annual_Fees@dep.state.fl.us or call (850) 245-8481.

Please Detach This Portion Of The Invoice And Return With Your Payment.
For Multiple Systems, Please Include The Remittance For Each Invoice.

INVOICE NO: 069165
DATE: 7/15/2021

Make Payments Payable To: Florida Department Of Environmental Protection
Bureau Of Finance And Accounting
PO Box 3070
Tallahassee, FL 32315-3070

Pay Online at: https://www.fldepportal.com/go/pay-invoices

Table with columns: PWS #, SYSTEM NAME, INVOICE AMOUNT, REMIT AMOUNT. Row: 6284114, COUNTRY WALK UTILITIES, INC., \$100.00, \$

Accounting Information table with fields: Object Code, Org code, Expansion Option, FLAIR Code, PWS #