

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Amendment of Rule 25-30.110,	)	DOCKET NO. 900313-WS
F.A.C., Incorporating By Reference	)	ORDER NO. 24351
Consolidated Annual Report Form	)	ISSUED: 4-12-91

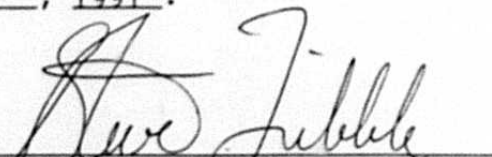
NOTICE OF ADOPTION OF RULE AMENDMENT

NOTICE is hereby given that the Commission, pursuant to section 120.54, Florida Statutes, has adopted the amendments to Rule 25-30.110, F.A.C., incorporating by reference consolidated annual report form, without changes.

The rule amendment was filed with the Secretary of State on February 19, 1991 and was effective on March 11, 1991. A copy of the relevant portions of the certification filed with the Secretary of State is attached to this Notice.

This docket is closed upon issuance of this notice.

By Direction of the Florida Public Service Commission, this
12th day of APRIL, 1991.



STEVE TRIBBLE, Director
Division of Records & Reporting

(S E A L)

MCB

adp30110.cp

DOCUMENT NUMBER-DATE

03506 APR 12 1991

RECORDS/REPORTING

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CERTIFICATION OF
PUBLIC SERVICE COMMISSION ADMINISTRATIVE RULES
FILED WITH THE
DEPARTMENT OF STATE

I do hereby certify:

/X/ (1) The time limitations prescribed by paragraph 120.54(11)(a), F.S., have been complied with; and

/X/ (2) There is no administrative determination under section 120.54(4), F.S., pending on any rule covered by this certification; and

/X/ (3) All rules covered by this certification are filed within the prescribed time limitations of paragraph 120.54(11)(b), F.S. They are filed not less than 28 days after the notice required by subsection 120.54(1), F.S., and;

/X/ (a) And are filed not more than 90 days after the notice; or

/ (b) Are filed not more than 90 days after the notice not including days an administrative determination was pending; or

/ (c) Are filed within 21 days after the adjournment of the final public hearing on the rule; or

/ (d) Are filed within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

/ (e) Are filed within 21 days after the date the transcript was received by this agency.

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Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

<u>Rule No.</u>	<u>Specific Rulemaking Authority</u>	<u>Law Being Implemented, Interpreted or Made Specific</u>
25-30.110	367.121, F.S.	367.121(1)(c), 367.121(1)(g), 367.161, F.S.

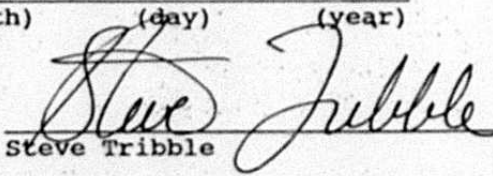
Under the provision of paragraph 120.54(12)(a), F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective: _____

(month)

(day)

(year)


 Steve Tribble

Director, Division of Records & Reporting
 Title

 Number of Pages Certified

(S E A L)

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25-30.110 Records and Reports; Annual Reports.

(1) RECORDS.

(a) Each utility shall preserve its records in accordance with the "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities" as issued by the National Association of Regulatory Utility Commissions.

(b) Unless otherwise authorized by the Commission, each utility shall maintain its records at the office or offices of the utility within this state and shall keep those records open for inspection during business hours by Commission staff.

(2) IN GENERAL. Each utility shall furnish to the Commission at such time and in such forms as the Commission may require, the results of any required tests and summaries of any required records. The utility shall also furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's annual report to the Commission.

(3) ANNUAL REPORTS; FILING EXTENSIONS. Each utility shall file with the Commission annual reports on forms prescribed by the Commission. The obligation to file an annual report for any year shall apply to any utility which is subject to this Commission's jurisdiction as of December 31 of that year whether

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TAMPA, FLORIDA

1 or not the utility has actually applied for or been issued a
2 certificate.

3 (a) The Commission shall, by January 15 of each year, send
4 one blank copy of the appropriate annual report form to each
5 utility company. The failure of a utility to receive a report
6 form shall not excuse the utility from its obligation to timely
7 file the annual report. An original and two copies of the annual
8 reports shall be filed with the Commission on or before March 31
9 for the preceding year ending December 31. Annual reports are
10 considered filed on the day they are postmarked or received and
11 logged in by the Commission's Division of Water and Sewer in
12 Tallahassee.

13 (b) An annual report is considered on file if it is
14 properly addressed, with sufficient postage, and postmarked no
15 later than the due date. If an annual report is sent by
16 registered mail, the date of the registration is the postmark
17 date. The registration is evidence that the annual report was
18 delivered. If an annual report is sent by certified mail and the
19 receipt is postmarked by a postal employee, the date on the
20 receipt is the postmark date. The postmarked certified mail
21 receipt is evidence that the return was delivered.

22 (c) A utility may file a written request for an extension
23 of time with the Division of Water and Sewer no later than March
24 31. One extension of 30 days will be automatically granted upon
25 request. A request for a longer extension must be accompanied by

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1 a statement of good cause and shall specify the date by which the
2 report will be filed.

3 (4) ANNUAL REPORTS; CONTENTS. The appropriate annual
4 report form required from each utility shall be determined by
5 using the same three classes of utilities used by the National
6 Association of Regulatory Utility Commissioners for publishing
7 its system of accounts: Class A (those having annual water or
8 sewer operating revenues of \$750,000 or more); Class B (those
9 having annual water or sewer revenues of \$150,000 to \$749,999);
10 Class C (annual water or sewer revenues of less than \$150,000).
11 The class to which a utility belongs shall be determined by using
12 the higher of the average of its annual water or sewer operating
13 revenues for each of the last three preceeding years.

14 (a) Class A utilities shall file the annual report entitled
15 "Water and/or Sewer Utilities with (Gross Revenues of \$750,000
16 and Over]" required by Commission Form PSC/WAS 4 (Rev. 12/86),
17 which was effective on December 22, 1986.

18 (b) Class B utilities shall file the annual report entitled
19 "Water and/or Sewer Utilities with (Gross Revenues of \$150,000 or
20 more But Less Than \$750,000 Each]" required by Commission Form
21 PSC/WAS 5 (Rev. 12/86) which was effective on December 22, 1986.

22 (c) Class C utilities shall file the annual report entitled
23 "Water and/or Sewer Utilities with (Gross Revenues of less than
24 \$150,000 each or Less required by Commission Form PSC/WAS 6 Rev.
25 12/86 which was effective on December 22, 1986.

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1 d) Class A or B utilities that have multiple systems under
2 one consolidated company should file the Consolidated Annual
3 Report (Form PSC/WAS 3 (/91)) in lieu of separate annual reports
4 for each system. Any questions regarding the annual report form
5 to be filed, should be directed to the Division of Water and
6 Sewer, Bureau of Accounting.

7 (e) {9} The foregoing forms can be obtained from the
8 Commission's Division of Water and Sewer.

9 (5) CERTIFICATION OF ANNUAL REPORTS. As part of the annual
10 report, each utility shall certify the following in writing by
11 the utility's chief executive officer and chief financial
12 officer:

13 (a) Whether the utility is in substantial compliance with
14 the Uniform System of Accounts as prescribed by Rule
15 25-30.012(1), Florida Administrative Code;

16 (b) Whether the utility is in substantial compliance with
17 all applicable rules and orders of the Florida Public Service
18 Commission;

19 (c) Whether there have been any written communications from
20 regulatory agencies concerning noncompliance with, or
21 deficiencies in, financial reporting practices that could have a
22 material effect on the financial statements;

23 (d) Whether the financial statements and related schedules
24 fairly present the financial condition and results of operations
25 for the period presented and whether other information and

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1 statements presented as to the business affairs of the respondent
2 are true, correct and complete for the period which they
3 represent.

4 (6) ANNUAL REPORTS, PENALTY FOR NONCOMPLIANCE. A penalty
5 shall be assessed against any utility that fails to file an
6 annual report or an extension in the following manner:

7 (a) Failure to file an annual report or an extension on or
8 before March 31;

9 (b) Failure to file a complete annual report;

10 (c) Failure to file an original and two copies of the
11 annual report.

12 Any utility that fails to comply with this rule shall be subject
13 to the penalties imposed herein unless the utility demonstrates
14 good cause for the noncompliance. The Commission may, in its
15 discretion, impose penalties for noncompliance that are greater
16 or lesser than provided herein; such as in cases involving a
17 flagrant disregard for the requirements of this rule or repeated
18 violations of this rule. No final determination of noncompliance
19 or assessment of penalty shall be made by the Commission except
20 after notice and an opportunity to be heard, as provided by
21 applicable law.

22 (d) Any utility which fails to pay a penalty within 30 days
23 after its assessment by the Commission shall be subject to
24 interest applied to the penalty up to and including the date of
25 payment of the penalty. Such interest shall be compounded

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1 monthly, based on the 30 day commercial paper rate for high grade,
2 unsecured notes sold through dealers by major corporations in
3 multiples of \$1,000 as regularly published in the Wall Street
4 Journal.

5 (7) DELINQUENT REPORTS.

6 (a) Any utility that fails to file its annual report or
7 extension on or before March 31, or within the time specified by
8 any extension, approved in writing by the Division of Water and
9 Sewer shall be subject to a penalty. The penalty shall be based
10 on the number of calendar days elapsed from March 31, or from an
11 approved extended filing date, until the date of filing. The
12 date of filing shall be included in the days elapsed.

13 (b) The penalty for delinquent reports shall accrue based
14 on the utility's classification established under subsection (4),
15 in the following manner for each day the report is delinquent:

- 16 1. \$25 per day for Class A utilities;
17 2. \$13.50 per day for Class B utilities; and
18 3. \$3.00 per day for Class C utilities.

19 (8) INCOMPLETE REPORTS.

20 (a) The Commission's Division of Water and Sewer shall
21 provide written notification to a utility if its report does not
22 contain information required by subsection (4) of this rule. The
23 utility shall file the missing information no later than 30 days
24 after the date on the face of the notification. If the utility
25 fails to file the information within that period, the report will

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1 be deemed delinquent and the utility shall be subject to a
2 penalty as provided under paragraphs (7)(a) and (b), except that
3 the penalty shall be based on the number of days elapsed from the
4 date the information is due to the date it is actually filed.

5 The date of filing shall be included in the elapsed days.

6 (b) A report is incomplete if any of the schedules required
7 by the following forms of this rule are not completed:

- 8 1. Form PSC/WAS 4 (Rev. 12/86 for Class A utilities);
- 9 2. Form PSC/WAS 5 (Rev. 12/86) for Class B Utilities); and
- 10 3. Form PSC/WAS 5 (Rev. /91 for Class A or B Utilities

11 that have multiple systems.)

- 12 4. ~~3-~~ Form PSC/WAS 6 (Rev. 12/86 for Class C. Utilities).

13 (c) An incomplete report will remain incomplete until the
14 missing information is filed with the Division of Water and Sewer
15 on the appropriate Commission form.

16 (9) INCORRECT FILING. If a utility files an incorrect
17 annual report it shall be considered delinquent and subject to a
18 penalty on the same basis as a utility that fails to timely file
19 an annual report. The classification determining the applicable
20 penalty, as prescribed by paragraphs 7(a) and (b), shall be
21 determined by the latest annual revenue figures available for the
22 utility. The failure of a utility to receive a report form for
23 the correct class of utility shall not excuse the utility from
24 its obligation to timely file the annual report for the correct
25 class of utility.

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1 (10) INSUFFICIENT COPIES. A utility that fails to file one
2 original and two copies of its annual report shall be subject to
3 a penalty of one dollar per page per missing copy. The
4 Commission will provide the utility with written notice that
5 insufficient copies were received. A penalty may be avoided if,
6 within 20 days after the date of the notice, the utility files
7 the missing copies or requests that the Commission copy its
8 report for it and remits the appropriate fee for the copying.

9 (11) OTHER PENALTIES. The penalties that may be assessed
10 against a utility for failure to file an annual report in
11 compliance with the foregoing shall be separate and distinct from
12 penalties that may be imposed for other violations of the
13 requirements of the Commission.

14 Specific Authority: 367.121, F.S.

15 Law Implemented: 367.121(1)(c), 367.121(1)(g), 367.161, F.S.

16 History: Amended 9/12/74, 1/18/83, 2/24/85, 10/27/85, formerly
17 25-10.25, Transferred from 25-10.025 11/9/86, Amended 12/22/86,
18 3/11/91.

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Rule 25-30.110
Docket No. 900313-WS

SUMMARY OF RULE

Rule 25-30.110, Records and Reports: Annual Reports, prescribes the records and annual report filing requirements for water and wastewater utilities. The proposed amendment to the rule requires that Class A or B utilities having multiple systems under one consolidated company file one annual report form in lieu of separate annual reports for each system.

SUMMARY OF HEARINGS ON THE RULE

No hearing was held.

FACTS AND CIRCUMSTANCES JUSTIFYING THE RULE

The proposed amendment to Rule 25-30.110 is designed to improve uniformity in the annual report filing process for consolidated utilities with multiple systems. Presently the reporting methods of these companies vary considerably, and the Commission is often unable to effectively match the information reported to a company's individual systems. The amendment will facilitate compilation of accurate information for each individual system of the consolidated utilities.

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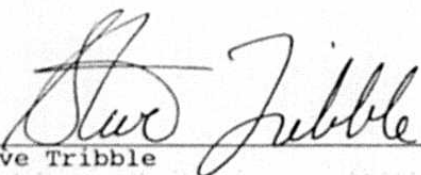
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CERTIFICATION OF
INCORPORATION BY REFERENCE

I do hereby certify:

(1) That paragraph (6)(d) incorporates Form PSC/WAS 3 (Rev. /91) into Rule 25-30.110, F.A.C. by reference.

(2) That Form PSC/WAS 3 (Rev. /91) consists of information for filing an annual report.



Steve Tribble

Director, Division of Records and Reporting
Title

Number of Pages Certified

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TALLAHASSEE, FLORIDA

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CLASS "A" AND "B"
WATER AND/OR WASTEWATER UTILITIES
CONSOLIDATED ANNUAL REPORT
OF

CONSOLIDATED
Exact Legal Name of Respondent



FOR THE
YEAR ENDED DECEMBER 31, 19₈₈

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Schedule	Page	Schedule	Page
Executive Summary			
Certification	E-1	Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact The Fla. Public Service Commission	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent/Affiliate Organization Chart	E-5	Composite of Statistics	E-11
Compensation of Officers & Directors	E-6		
Business Contracts With Officers,			
Financial Section			
Comparative Balance Sheet - Assets and Other Debits	F-1	Accounts Payable to Associated Companies	F-12
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Capital Stock	F-13
Comparative Operating Statement	F-3	Long Term Debt	F-13
Utility Plant	F-4	Statement of Retained Earnings	F-14
Nonutility Property	F-4	Bonds	F-15
Utility Plant Acquisition Adjustments	F-5	Advances from Associated Companies	F-15
Accumulated Depreciation	F-6	Accrued Taxes	F-16
Accumulated Amortization	F-6	Accrued Interest	F-17
Investments and Special Funds	F-7	Regulatory Commission Expense - Amortization of Rate Case Expense	F-17
Accounts and Notes Receivable - Net	F-8	Advances For Construction	F-18
Accounts Receivable from Associated Companies	F-9	Contributions In Aid Of Construction	F-19
Notes Receivable from Associated Co.	F-9	Accum. Amortization of C.I.A.C.	F-20
Prepayments	F-10	Misc. Current & Accrued Liabilities	F-20
Miscellaneous Deferred Debits	F-10	Reconciliation of Reported Net Income With Taxable Income For Federal Income Taxes	F-21
Unamortized Debt Discount and Expense and Premium on Debt	F-11	AFUDC Calculation	F-22
Extraordinary Property Losses	F-11	AFUDC Capital Structure Adjustments	F-23
Notes Payable	F-12		

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General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system, and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system, and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff, should be reported as one system. However, the engineering data must be reported by individual system.
12. One (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission
Division of Water and Wastewater
101 East Gaines Street
Tallahassee, Florida 32399-0873

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Water Operation Section					
Reporting System - COLD WATER					
Sch. No.	Schedule	Page No.	Sch. No.	Schedule	Page No.
W	Listing of Water System Groups	1		Charges	9
W-1	Schedule of Year End Rate Base	2	W-8	Analysis Of Entries In Water	~
W-2	Water Operating Statement	3		Accumulated Depreciation	10
W-3	Utility Plant Accounts	4	W-9	Water Utility Expense Accounts	12
W-4	Contributions In Aid Of Construction	6	W-10	Water Operating Revenue	14
W-5	Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges	7	W-11	Water System Information, Water Treatment Facilities, Reservoir	15
W-5	Accum. Amortization of CIAC	7	W-12	Pumping And Purchased Water Statistics	16
W-6	Additions to CIAC Received From All Developer or Contractors Agreements	8	W-13	Other Water System Information, Mains	17
W-7	Basis For Water Depreciation		W-14	Meters and Calculation of Meter Equivalents	18
Water Operation Section					
Reporting System - PURE WATER					
Sch. No.	Schedule	Page No.	Sch. No.	Schedule	Page No.
W	Listing of Water System Groups	1		Charges	27
W-1	Schedule of Year End Rate Base	20	W-8	Analysis Of Entries In Water	~
W-2	Water Operating Statement	21		Accumulated Depreciation	28
W-3	Utility Plant Accounts	22	W-9	Water Utility Expense Accounts	30
W-4	Contributions In Aid Of Construction	24	W-10	Water Operating Revenue	32
W-5	Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges	25	W-11	Water System Information, Water Treatment Facilities, Reservoir	33
W-5	Accum. Amortization of CIAC	25	W-12	Pumping And Purchased Water Statistics	37
W-6	Additions to CIAC Received From All Developer or Contractors Agreements	26	W-13	Other Water System Information, Mains	41
W-7	Basis For Water Depreciation		W-14	Meters and Calculation of Meter Equivalents	45

* If more than two reporting systems are included, attach additional Water Table of Contents pages.

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Wastewater Operation Section					
Reporting System - SAM SEWER					
Sch. No.	Schedule	Page No.	Sch. No.	Schedule	Page No.
S	Listing of Wastewater System Groups	1	S-7	Basis For Wastewater Depreciation Charges	9
S-1	Schedule of Year End Rate Base	2	S-8	Analysis Of Entries In Wastewater Accum. Depreciation	10
S-2	Wastewater Operating Statement	3	S-9	Wastewater Utility Expense Accounts	12
S-3	Utility Plant Accounts	4	S-10	Wastewater Operating Revenue	13
S-4	Contributions In Aid Of Construction	6	S-11	Wastewater System Information, Service Connections	14
S-5	Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges	7	S-12	Collection Mains, Force Mains	16
S-5	Accum. Amortization of CIAC	7	S-13	Treatment Plant, Other Wastewater System Information	17
S-6	Additions to CIAC Received From All Developer or Contractors Agreements	8	S-14	Meters and Calculation of Meter Equivalents, Calculation of Wastewater System ERC's	18
Wastewater Operation Section					
Reporting System - REFUSE SEWER					
Sch. No.	Schedule	Page No.	Sch. No.	Schedule	Page No.
S	Listing of Wastewater System Groups	1	S-7	Basis For Wastewater Depreciation Charges	26
S-1	Schedule of Year End Rate Base	19	S-8	Analysis Of Entries In Wastewater Accum. Depreciation	27
S-2	Wastewater Operating Statement	20	S-9	Wastewater Utility Expense Accounts	29
S-3	Utility Plant Accounts	21	S-10	Wastewater Operating Revenue	31
S-4	Contributions In Aid Of Construction	23	S-11	Wastewater System Information, Service Connections	32
S-5	Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges	24	S-12	Collection Mains, Force Mains	36
S-5	Accum. Amortization of CIAC	24	S-13	Treatment Plant, Other Wastewater System Information	40
S-6	Additions to CIAC Received From All Developer or Contractors Agreements	25	S-14	Meters and Calculation of Meter Equivalents, Calculation of Wastewater System ERC's	44

* If more than two reporting systems are included, attach additional Wastewater Table of Contents pages.

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES NO
(X) ()

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
(X) ()

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO
(X) ()

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO
(X) ()

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.
(X) (X) (X) (X)

Bob Jones
(signature of chief executive officer of the utility)

1. 2. 3. 4.
() () () ()

(signature of chief financial officer of the utility)

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

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.

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(Exact Name of Utility)

COUNTY: TULSA

List below the exact mailing address of the utility for which normal correspondence should be sent:

4200 OLD KINGS ROAD
JACKSONVILLE, FL 32217

Telephone: (904) 734-0987

Name and address of person to whom correspondence concerning this report should be addressed:

JOHN DOE
500 EDWARD BALL BUILDING
JACKSONVILLE, FL 32202

Telephone: (904) 358-0957

List below the address of where the utility's books and records are located:

8765 OLD KINGS RD.
JACKSONVILLE, FL 32217

Telephone: (904) 734-0967

List below any groups auditing or reviewing the records and operations:

Date of original organization of the utility: 05 / 05 / 61

Check the appropriate business entity of the utility as filed with the Internal Revenue Service:

☐ Individual ☐ Partnership ☐ Sub S Corporation ☒ 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 1 percent or more of the voting securities of the utility:

	Percent
Name	Ownership

1. JOHN SMITH	33 %
2. BILL BROWN	17 %
3. TOM JONES	10 %
4. BOB JONES	10 %

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DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
BOB JONES	PRESIDENT		ALL MATTERS
JAMES CARP	OPA	CARP & ASSOC.	ANNUAL REPORT
DON STALE	OPA	STALE & MATE	REPORTS, ANSWERS TO INQUIRIES, AND AS CONSULTANT TO THE UTILITY
JOE SLICK	ATTORNEY	SLICK & SLICK	AS TO LEGAL MATTERS

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

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COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

THE UTILITY WAS FORMED IN 1961 FOR THE PURPOSE OF SERVING A RESIDENTIAL COMMUNITY IN LEE COUNTY.

THE PUBLIC SERVICES RENDERED INCLUDE DRINKING WATER SUPPLY SERVICE AND WASTEWATER DISPOSAL SERVICE. CONSOLIDATED HAS ADEQUATE WATER AND WASTEWATER DISPOSAL SERVICE. CONSOLIDATED HAS ADEQUATE WATER AND WASTEWATER CAPACITY.

THE COMPANY'S MAJOR GOALS AND OBJECTIVES ARE SIMPLE. THEY ARE TO PROVIDE GOOD SAFE DRINKING WATER; AND PROVIDE WELL-TREATED SAFE AND NON-ODOROUS WASTE-WATER DISPOSAL. CONSOLIDATE FURTHER WISHES TO MAINTAIN AS GOOD A PUBLIC RELATION STATUS AS IS REASONABLY POSSIBLE.

THE CURRENT AND PROJECTED GROWTH IS LIMITED.

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PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12 /31 /88

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).

N/A

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COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
BOB JONES	PRESIDENT	20 %	\$ 18,000
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
NO DIRECTOR OTHER THAN BOB JONES RECEIVES ANY COMPENSATION, BUT HIS COMPENSATION IS NOT FOR SERVICES AS DIRECTOR.			\$
			\$
			\$
			\$
			\$
			\$
			\$

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COMPOSITE STATISTICS FOR ALL
PRIVATELY OWNED WATER AND WASTEWATER UTILITIES UNDER AGENCY JURISDICTION

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)
PLANT (Intrastate Only)(000's Omitted):		
Plant in Service	\$ 6,406	\$ 6,765
Construction Work In Progress	71	615
Plant Acquisition Adjustment		
Plant Held For Future Use		
Materials and Supplies		
Less:		
Accumulated Depreciation and Accumulated Amortization	977	806
Contributions In Aid Of Construction	1,841	4,893
Net Book Cost	\$ 3,659	\$ 1,681
REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):		
Operating Revenues	\$ 1,267	\$ 664
Depreciation and Amortization Expense	\$ 148	\$ 47
Income Tax Expense	29	19
Taxes Other Than Income	123	27
Other Operating Expenses	724	566
Total Operating Expenses	\$ 1,024	\$ 659
Net Operating Income	\$ 243	\$ 5
Other Income	\$ 0	\$ 6
Other Income Deductions	0	84
Net Income	\$ 243	\$ (73)
CUSTOMERS (Intrastate Only):		
Residential - Yearly Average	5,095	2,504
Commercial - Yearly Average	449	48
Industrial - Yearly Average	1	0
Others - Yearly Average	98	7
Total	5,643	2,259
OTHER STATISTICS (Intrastate Only):		
Average Annual Residential Use Per 1,000 Gallons	262	74
Average Annual Residential Cost Per 1,000 Gallons	\$ 2.14	\$ 4.33
Average Residential Monthly Bill	\$ 20.87	\$ 35.36
Gross Plant Investment Per Customer	\$ 2,361	\$ 5,288

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FINANCIAL SECTION

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UTILITY NAME: CONSOLIDATED

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COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-4	\$ 72,136,703	\$ 64,649,165
108-110	Less: Accumulated Depreciation and Amortization	F-6	18,827,814	17,084,518
	Net Plant		\$ 53,308,889	\$ 47,564,647
114-115	Utility Plant Acquisition Adjustments (Net)	F-5	10,802	23,334
116	Other Utility Plant Adj.			
	Total Net Utility Plant		\$ 53,319,691	\$ 47,587,981
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-4	\$ 68,709	\$ 68,709
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$ 68,709	\$ 68,709
123	Investment In Associated Companies	F-7	1,512,866	1,775,257
124	Utility Investments	F-7		
125	Other Investments	F-7		
126-127	Special Funds	F-7		
	Total Other Property & Investments		\$ 1,581,575	\$ 1,843,966
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 216,137	\$ 504,886
132	Special Deposits			417,021
133	Other Special Deposits			14,400
134	Working Funds			
135	Temporary Cash Investments		110,873	175,425
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-8	4,751,118	4,090,061
145	Accounts Receivable from Associated Companies	F-9	47,555	
146	Notes Receivable from Associated Companies	F-9		
151-153	Material and Supplies		1,475,004	1,482,121
161	Stores Expense			
162	Prepayments	F-10	440,629	282,082
171	Accrued Interest and Dividends Receivable			
172	Rents Receivable			
173	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets		190	230,123
	Total Current and Accrued Assets		\$ 7,041,506	\$ 7,196,119

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UTILITY NAME: CONSOLIDATED

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COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-11	\$ 847,431	\$ 83,817
182	Extraordinary Property Losses	F-11		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185	Temporary Facilities			
186	Misc. Deferred Debits	F-10	1,003,040	565,501
187	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		428,144	66,577
	Total Deferred Debits		\$ 2,278,615	\$ 715,895
	TOTAL ASSETS AND OTHER DEBITS		\$ 64,221,387	\$ 57,343,961

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

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UTILITY NAME: CONSOLIDATED

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COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-13	\$ 1,838,353	\$ 1,832,022
204	Preferred Stock Issued	F-13	600,000	606,200
202,205	Capital Stock Subscribed			
203,206	Capital Stock Liability for Conversion			
207	Premium on Capital Stock		4,080,379	3,942,993
209	Reduction in Par or Stated Value of Capital Stock			
210	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-In Capital		15,000	15,000
212	Discount on Capital Stock			(561)
213	Capital Stock Expense			
14-215	Retained Earnings	F-14	9,742,628	9,915,037
216	Reacquired Capital Stock		(2,313,660)	(502,066)
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		\$ 13,962,700	\$ 15,808,625
LONG TERM DEBT				
221	Bonds	F-15	\$ 19,806,000	\$ 10,769,000
222	Reacquired Bonds			
223	Advances from Associated Companies	F-15	1,772,294	619,858
224	Other Long Term Debt	F-13	250,000	
	Total Long Term Debt		\$ 21,828,294	\$ 11,388,858
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		\$ 4,781,234	\$ 3,665,971
232	Notes Payable	F-12	382,100	6,200,000
233	Accounts Payable to Associated Co.	F-12	48,000	284,728
234	Notes Payable to Associated Co.	F-12		
235	Customer Deposits		2,323,206	2,235,506
236	Accrued Taxes	F-16	(18,855)	196,505
237	Accrued Interest	F-17	578,552	400,383
238	Accrued Dividends		267,280	274,808
239	Matured Long Term Debt		847,000	
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	911,323	774,489
	Total Current and Accrued Liabilities		\$ 10,119,840	\$ 14,032,390

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COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-11	\$	\$
252	Advances for Construction	F-18	1,634,276	1,409,222
253	Other Deferred Credits		990,529	1,098,071
255	Accumulated Deferred Investment Tax Credits		2,281,636	2,386,584
	Total Deferred Credits		\$ 4,906,441	\$ 4,893,877
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves		165,081	66,226
	Total Operating Reserves		\$ 165,081	\$ 66,226
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions In Aid of Construction	F-19	\$ 6,850,035	\$ 5,234,817
272	Accumulated Amortization of Contri- butions In Aid of Construction	F-20	769,551	576,405
	Total Net C.I.A.C.		\$ 6,484	\$ 4,658,412
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		6,518,002	6,190,461
283	Accumulated Deferred Income Taxes - Other		640,545	305,112
	Total Accum. Deferred Income Taxes		\$ 7,158,547	\$ 6,495,573
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 64,221,387	\$ 57,343,961

F-2(b)

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UTILITY NAME: CONSOLIDATED

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	\$ 1,720,801	F-3(b)	\$ 1,931,384
401	Operating Expenses	\$ 1,099,088	F-3(b)	\$ 1,290,543
403	Depreciation Expense	194,113	F-6	195,276
406	Amortization of Utility Plant Acquisition Adjustment			
407	Amortization Expense			
408.1	Taxes Other Than Income	146,699	F-16	150,208
409.1	Income Taxes	142,347	F-16	53,943
410.10	Deferred Federal Income Taxes	358		(1,087)
410.11	Deferred State Income Taxes			1,758
411.10	Provision for Deferred Income Taxes - Credit			(6,960)
412.10	Investment Tax Credits Deferred to Future Periods	(42)		
412.11	Investment Tax Credits Restored to Operating Income	(6,937)		
	Utility Operating Expenses	\$ 1,575,626		\$ 1,683,681
	Utility Operating Income	\$ 145,175		\$ 247,703
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
	Total Utility Operating Income [Enter here and on Page F-3(c)]	\$ 145,175		\$ 247,703

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COMPARATIVE OPERATING STATEMENT (Cont'd)

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	WASTEWATER (i)	OTHER (j)
W-2	\$ 1,266,751	S-2	\$ 664,633	\$
W-2	\$ 723,810	S-2	\$ 566,733	\$
F-6	148,057	F-6	47,219	
F-6		F-6		
F-16	123,507	F-16	26,701	
F-16	34,474	F-16	19,469	
	(1,087)			
	1,758			
	(6,960)			
	\$ 1,023,559		\$ 660,122	\$
	\$ 243,192		\$,511	\$
	\$ 243,192		\$ 4,511	\$

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	Total Utility Operating Income [From Page F-3(a)]	\$ 145,175		\$ 247,703
415	Revenues From Merchandising, Jobbing and Contract Deductions	\$ 1,222,565		\$ 1,079,287
416	Costs and Expenses of Merchandising, Jobbing and Contract Work	(1,241,014)		(1,186,802)
419	Interest and Dividend Income	79,263		102,766
420	Allowance for Funds Used During Construction	21,817		26,803
421	Nonutility Income	2,764,027		3,018,076
426	Miscellaneous Nonutility Expenses	(30,103)		(17,331)
	Total Other Income and Deductions	\$ 2,816,555		\$ 3,360,518
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income	\$ 213	F-16	\$
409.20	Income Taxes	27,504	F-16	(12,744)
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income	\$ 27,717		\$ (12,744)
	INTEREST EXPENSE			
	OTHER	6,533		35,868
427	Interest Expense	\$ 1,617,855	F-17	\$ 1,928,279
428	Amortization of Debt Discount & Expense	16,931	F-11	26,007
429	Amortization of Premium on Debt		F-11	
	Total Interest Expense	\$ 1,641,319		\$ 1,990,154
	EXTRAORDINARY ITEMS			
433	Extraordinary Income	\$		\$
434	Extraordinary Deductions			
09.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items	\$		\$
	NET INCOME	\$ 1,292,694		\$ 1,095,258

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UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	W & WW OTHER THAN SYSTEM REPORTING (e)	TOTAL (f)
	Plant Accounts:				
101	Utility Plant In Service	\$ 6,304,314	\$ 6,765,562	\$ 56,183,645	\$ 69,253,521
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work In Progress	70,683		341,644	412,327
106	Completed Construction Not Classified	102,228	615,148	1,753,479	2,470,855
	Total Utility Plant	\$ 6,477,225	\$ 7,380,710	\$ 58,278,768	\$ 72,136,703

NONUTILITY PROPERTY (ACCT. 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121. Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
LAND - JACKSON COUNTY	\$ 64,004	\$	\$	\$ 64,004
OTHER	4,705			4,705
Total Nonutility Property	\$ 68,709	\$ 0	\$ 0	\$ 68,709

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ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 807,282	\$ 595,319	\$ 15,681,913	\$ 17,084,514
Credits during year:				
Accruals charged:				
to Account 108.1	\$ 177,263	\$ 211,159	\$ 1,900,492	\$ 2,288,914
to Account 108.2				
to Account 108.3				
Accruals charged other accounts (specify)				
CLEARING TRANSFERS			174,467	174,467
Salvage	341		77,489	77,830
Other credits (specify)				
TRANSFERS	2,872		15,174	18,046
Total credits	\$ 180,476	\$ 211,159	\$ 2,167,622	\$ 2,559,257
Debits during year:				
Book cost of plant retired	\$ 10,690	\$	\$ 635,690	\$ 646,380
Cost of removal	1,379		145,319	146,698
Other debits (specify)				
TRANSFERS			22,879	22,879
Total debits	\$ 12,069	\$ 0	\$ 803,888	\$ 815,957
Balance end of year	\$ 975,689	\$ 806,478	\$ 17,045,647	\$ 18,827,814

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ NA	\$ NA	\$ NA	\$ NA
Credits during year:				
Accruals charged:				
to Account 110.1	\$	\$	\$	\$
to Account 110.2				
Other credits (specify)				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance end of year	\$	\$	\$	\$

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INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)

Report hereunder all investments and special funds carried in Accounts 123 thru 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)		
1000 SHARES	\$ 10	\$ 10,000
RETAINED EARNINGS	\$	1,964,704
TREASURY STOCK	\$	(461,838)
	\$	
Total Investment In Associated Companies		\$ 1,512,866
UTILITY INVESTMENTS (ACCT. 124):		
NA	\$	\$
	\$	
	\$	
	\$	
Total Utility Investments		\$ NA
OTHER INVESTMENTS (ACCT. 125):		
NA	\$	\$
	\$	
	\$	
	\$	
Total Other Investments		\$ NA
SPECIAL FUNDS (ACCTS. 126 & 127):		
NA	\$	\$
Total Special Funds		\$ NA

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ACCOUNTS AND NOTES RECEIVABLE - NET (ACCTS. 141 - 144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
ACCOUNTS RECEIVABLE:	
Customer Accounts Receivable (Acct. 141):	
Water (INCL ELECTRIC ACCTS) -----	\$ 1,780,666
Sewer -----	62,281
Other -----	2,969,672
Total Customer Accounts Receivable -----	\$ 4,812,619
OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
EMPLOYEES & MISC -----	\$ (2,721)
Total Other Accounts Receivable -----	(2,721)
NOTES RECEIVABLE (Acct. 144):	
JOE SMITH -----	\$ 63,611
Total Notes Receivable -----	63,611
Total Accounts and Notes Receivable -----	\$ 4,873,509
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)	
Balance first of year -----	\$ 111,132
Add: Provision for uncollectibles for current year -----	\$ 120,215
Collections of accounts previously written off -----	
Utility accounts -----	23,429
Others -----	2,196
Total Additions -----	\$ 145,840
Deduct accounts written off during year:	
Utility Accounts -----	\$ 124,445
Other -----	10,136
Total accounts written off -----	\$ 134,581
Balance end of year -----	\$ 122,391
Total Accounts and Notes Receivable - Net -----	\$ 4,751,118

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UTILITY NAME: CONSOLIDATED

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
FLO CORP	\$ 47,555
Total	\$ 47,555

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
Total		\$ 0

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PREPAYMENTS (ACCT. 162)

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance	\$ 206,226
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments (Specify):	
PENSION	232,369
OTHER	2,034
Total Prepayments	\$ 440,629
	=====

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION (a)	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1)	\$ 82,062
Other Deferred Debits (Acct. 186.2)	920,978
Total Miscellaneous Deferred Debits	\$ 1,003,040
	=====

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UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 and 251)

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181):		
OTHER	\$ 15,793	\$ 542,776
AMERICAN	0	18,700
DUE 1991	2,598	5,612
DUE 2002	1,295	15,743
DUE 2018	6,321	264,600
Total Unamortized Debt Discount and Expense	\$ 26,007	\$ 847,431
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
NONE	\$	\$
Total Unamortized Premium on Debt	\$ 0	\$ 0

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
NONE	\$
Total Extraordinary Property Losses	\$ 0

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NOTES PAYABLE (ACCTS. 232 and 234)

DESCRIPTION (a)	NOMINAL DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (f)
			RATE (d)	FREQUENCY OF PAYMENT (e)	
ACCOUNT 232 - NOTES PAYABLE: SUN BANK - REVOLVING LINE OF CREDIT	09/13/88	09/12/89	9.063%	MONTHLY	\$ 382,100
			%		
			%		
			%		
Total Account 232					\$ 382,100
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES:		NONE	%		\$
			%		
			%		
			%		
			%		
Total Account 234					\$ 0

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
SOUTH COUNTRY	\$ 48,000
Total	\$ 48,000

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STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock.
Show amounts of dividends per share.
2. Show separately the state and federal income tax effect of items shown in
Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance beginning of year	\$ 9,645,037
	Changes to account:	
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits: PER PAGE 8 OF PSC AUDIT REPORT	\$ 7,379
	Total Credits	\$ 7,379
	Debits: RETIREMENT OF CAPITAL STOCK EXPENSE	\$ 580
	Total Debits	\$ 580
435	Balance Transferred from Income	\$ 1,095,258
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$
	Dividends Declared:	
437	Preferred Stock Dividends Declared	\$ 28,500
438	Common Stock Dividends Declared	975,966
	Total Dividends Declared	\$ 1,004,466
	Balance end of year	\$ 9,742,628
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	Total Appropriated Retained Earnings	\$
	Total Retained Earnings	\$ 9,742,628

Notes to Statement of Retained Earnings:
PER THE AUDIT REPORT, \$7,379 THAT WAS CHARGED TO MATERIALS AND SUPPLIES SHOULD HAVE
BEEN CAPITALIZED IN PLANT.

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BONDS (ACCT. 221)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	RATE (b)	FREQUENCY OF PAYMENT (c)	
10.75% ISSUED 1975, DUE 1991	10.75%	SEMI-ANNUAL	\$ 1,100,000
4.75% ISSUED 1963, DUE 1993	4.75%	"	740,000
4.75% ISSUED 1965, DUE 1995	4.75%	"	766,000
8% ISSUED 1972, DUE 2002	8.00%	"	1,700,000
9.57% ISSUED 1988, DUE 2018	9.57%	"	10,000,000
10.03% ISSUED 1988, DUE 2018	10.03%	"	5,500,000
	%		-----
	%		-----
	%		-----
	%		-----
Total			\$ 19,806,000 =====

ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)

Report each advance separately.	
DESCRIPTION (a)	TOTAL (b)
PRIME PLUS 2%	\$ 1,772,294

Total	\$ 1,772,294 =====

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ACCURED TAXES (ACCT. 236)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year	\$ 34,974	\$ 27,716	\$ 133,815	\$ 196,505
	Accruals Charged:				
	Utility Regulatory				
408.10	Assessment Fees	\$ 31,499	\$ 16,130	\$ 50,494	\$ 98,123
408.11	Property Taxes	65,852	6,354	621,398	693,604
408.12	Payroll Taxes	22,711	4,216	532,991	559,918
408.13	Other Taxes & Licenses	3,446	0	673,486	676,932
409.10	Federal Income Taxes	45,877	87,001	(38,571)	94,307
409.11	State Income Taxes	8,066	15,192	(5,182)	18,076
	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)	\$ 0	\$ 0	\$ (12,744)	\$ (12,744)
	Total Taxes Accrued	\$ 177,451	\$ 128,893	\$ 1,821,872	\$ 2,128,216
	Taxes Paid During Year:				
	Utility Regulatory				
408.10	Assessment Fees	\$ 31,005	\$ 14,455	\$ 50,597	\$ 96,057
408.11	Property Taxes	64,668	6,354	613,627	684,649
408.12	Payroll Taxes	22,488	4,113	528,683	555,284
408.13	Other Taxes & Licenses	3,446	0	646,979	650,425
409.10	Federal Income Taxes	(18,052)	53,824	277,412	313,184
409.11	State Income Taxes	(5,643)	9,634	52,730	56,721
	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)	0	0	(12,744)	(12,744)
	Total Taxes Paid	\$ 97,912	\$ 88,380	\$ 2,157,284	\$ 2,343,576
	Balance End of Year	\$ 114,513	\$ 68,229	\$ (201,597)	\$ (18,855)

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ACCRUED INTEREST (ACCT. 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - ACCURED INTEREST ON LONG TERM DEBT: FIRST MORTGAGE	\$ 224,203		\$ 1,563,724	\$ 1,372,187	\$ 415,740
Total Account No. 237.1	\$ 224,203		\$ 1,563,724	\$ 1,372,187	\$ 415,740
ACCOUNT NO. 237.2 - ACCURED INTEREST ON OTHER LIABILITIES:					
CUSTOMER DEPOSITS	\$ 151,457		\$ 185,974	\$ 175,094	\$ 162,337
NOTES PAYABLE	24,723		253,665	277,913	475
MISC	0		8,237	8,237	
ASSOC. COS	0		83,321	83,321	
Total Account No. 237.2	\$ 176,180		\$ 531,197	\$ 544,565	\$ 162,812
Total Account No. 237	\$ 400,383		\$ 2,094,921	\$ 1,916,752	\$ 578,552
	=====		=====	=====	=====

REGULATORY COMMISSION EXPENSE - AMORTIZATION
OF RATE CASE EXPENSE (ACCTS. 666 and 766)

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCT. NO. 186.1 (c)	CHARGED OFF DURING YEAR	
			ACCT. (d)	AMOUNT (e)
NA	\$	\$		\$
Total	\$ 0	\$ 0		\$ 0
	=====	=====		=====

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UTILITY NAME: CONSOLIDATED

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ADVANCES FOR CONSTRUCTION (ACCT. 252)

NAME OF PAYOR (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
WATER: COLD WATER SYSTEM					
ADV LESS THAN \$3000	\$ 836		\$	\$ 2,200	\$ 3,036
AMANDA CONST	68,901	107	68,901		0
AMANDA DEVELOPERS	27,000				27,000
ACO CONST	5,640	131	1,523		4,117
JOHN BROWN	3,603				3,603
SHELL DEVELOPMENT	6,634				6,634
TOM CROW	3,682				3,682
JOAN CRAWFORD	0			3,000	3,000
RIGGINS CONST	3,500				3,500
FIELD DESIGN	3,000	131	1,506		1,494
CITY OF POOR	3,706				3,706
POOR DEVELOPMENT	178,036	131	9,712		168,324
PRRO JOINT VENTURE	71,231				71,231
MARINA MGT	29,245				29,245
BASKETT CO	6,559	131	5,369		1,190
POORHOUSE COMPANY	0			8,000	8,000
BURKE INC.	122,914	131	27,704	60,083	155,293
ISLAND CENTER	33,846	131	9,144		24,702
KEITH POINT	62,013	131	35,259	32,236	58,990
PRICE DEVELOPMENT	10,966	131	4,434		6,532
RICK FLETCHER	0			3,000	3,000
SADDLE DEVELOPMENT	15,110				15,110
SADDLE SHOE	3,000	131	15,057	37,696	25,639
SHONEY'S	16,403	131	13,051		3,352
RANDY TOWN	0			4,000	4,000
PREVATT HOME	0			4,000	4,000
TRI-STATE BLOG	15,940				15,940
COLD WATER SUBTOTAL	691,767				654,320
OTHER THAN REPORTING SYSTEMS					
MUFF	979,956				979,956
Total	\$ 1,671,723		\$ 191,660	\$ 154,215	\$ 1,634,276

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CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,024,793	\$ 4,210,024	\$ 0	\$ 5,234,817
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 85,980	\$ 0	\$ 0	\$ 85,980
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	297,330	1,236,363	0	1,533,693
Total Credits	\$ 383,310	\$ 1,236,363	\$ 0	\$ 1,619,673
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 4,455	\$ 0	\$ 0	\$ 4,455
Total Contributions In Aid of Construction	\$ 1,403,648	\$ 5,446,387	\$ 0	\$ 6,850,035

Explain all debits charged to Account 271 below:

\$3,633 REFUND DUPLICATE PAYMENTS
 B22 REFUND CIAC CUSTOMER CANCELLED SERVICE REQUEST
 \$4,455 TOTAL DEBITS

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ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 187,263	\$ 389,142	\$ 0	\$ 576,405
Dedits during year:				
Accruals charged to Account 272	\$ 29,206	\$ 163,940	\$ 0	\$ 193,146
Other debits (specify): -----	-----	-----	-----	-----
Total debits	\$ 29,206	\$ 163,940	\$ 0	\$ 193,146
Credits during year (specify): -----	\$ -----	\$ -----	\$ -----	\$ -----
Total Credits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 216,469	\$ 553,082	\$ 0	\$ 769,551

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)

DESCRIPTION (a)	BALANCE END OF YEAR (b)
BALANCE OF CONTRACT PAYABLE ON NEW WATER PLANT	\$ 93,457
ESCROWED INCOME TAXES DUE DEVELOPERS	2,506
TAX COLLECTIONS PAYABLE	429,384
VACATION PAY ACCRUAL	381,721
INACTIVE DIVIDEND CHECKS	4,255
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
Total Miscellaneous Current And Accrued Liabilities	\$ 911,323

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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(UTILITY OPERATIONS)

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. (b)	AMOUNT (c)
Net income for the year		\$ 726,347
Reconciling items for the year:		
Taxable income not reported on books:		
PRIOR PERIOD ADJUSTMENT		7,379
CIAC		981,509
SELF INSURANCE RESERVE		98,855
RATE CASE EXPENSE		17,252
UNBILLED REVENUE		168,955
Deductions recorded on books not deducted for return: PENALTIES		241
FEDERAL INCOME TAX		491,690
ACQ ADJUSTMENT / UNCOLLECTIBLE RESERVE		23,791
CONSERVATION PROGRAM COSTS		18,827
VACATION PAY ACCRUAL		240,051
MEALS AND CUSTOMER DEPOSITS		42,752
Income recorded on books not included in return:		
AMORTIZATION OF DEFERRED ITC		811
AMORTIZATION INCOME		1,200
TAXES CONTRIBUTED BY DEVELOPERS		101,382
Deduction on return not charged against book income: DEPR.		1,161,130
DEFERRED RATE CASE EXPENSE		79,268
UNRECOVERED PURCHASED ENERGY COSTS		379,494
PENSION COSTS		100,008
COST OF REMOVAL ADR		32,400
ORDINARY LOSS ON ACRS PROPERTY		27,600
LOSS ON REACQ DEBT		537,850
Federal tax net income		\$ 396,506
Computation of tax:		
25.00%		\$ 6,250
15.00%		7,500
34.00%		156,950
5.00%		8,301
		\$ 179,001

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*** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR ***
A SEPARATE SCHEDULE MUST BE COMPLETED FOR EACH AFUDC RATE CHARGED

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YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: COLD WATER

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

CLASS OF CAPITAL (a)	1979* DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 7,265,711	33.33%	14.50%	4.83%
Preferred Stock	1,123,700	5.15%	4.81%	0.25%
Long Term Debt	9,108,000	41.78%	7.26%	3.03%
Customer Deposits	1,045,484	4.79%	6.00%	0.29%
Tax Credits - Zero Cost	128,611	0.59%	0.00%	0.00%
Tax Credits - Weighted Cost	680,109	3.12%	8.67%	0.27%
Deferred Income Taxes	2,409,158	11.05%	0.00%	0.00%
Other - UNCLAIMED DEPOSITS	40,679	0.19%	0.00%	0.00%
Total	\$ 21,801,452	100.00%		8.67%

*THE DIFFERENCE BETWEEN 12/31/79 AND 12/31/88 SOURCES OF CAPITAL WERE NOT MATERIAL ENOUGH TO MERIT A CHANGE IN THE RATES BETWEEN 1979 AND 1988.

- (1) Should equal amounts on Schedule B, Column (f), Page F-25.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: 8.76 %
Commission order approving AFUDC rate: 54321

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*** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR ***
A SEPARATE SCHEDULE MUST BE COMPLETED FOR EACH AFUDC RATE CHARGED

UTILITY NAME: CONSOLIDATED

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SYSTEM NAME: COLD WATER

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$ 7,265,711	\$	\$	\$	\$ 7,265,711
Preferred Stock	1,123,700				1,123,700
Long Term Debt	9,108,000				9,108,000
Customer Deposits	1,045,484				1,045,484
Ref Credits - Zero Cost	128,611				128,611
Ref Credits - Weighted Cost of Capital	680,109				680,109
Deferred Income Taxes	2,409,158				2,409,158
Other (Explain)	40,679				40,679
Total	\$21,801,452	\$	\$	\$	\$21,801,452

(1) Explain below all adjustments made in Column (e):

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WATER
OPERATION
SECTION

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-3	\$ 4,886,152
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-8	696,909
110.1	Accumulated Amortization		
271	Contributions In Aid of Construction	W-4	378,268
252	Advances for Construction	F-18	654,320
	Subtotal		\$ 3,156,655
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction	W-5	6,452
	Subtotal		\$ 3,163,107
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5	
	Working Capital Allowance (3)		17,745
	Other (Specify):		
	RATE BASE		\$ 3,180,852
	UTILITY OPERATING INCOME		\$ 270,133
	ACHIEVED RATE OF RETURN		8.49 %

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

YEAR OF REPORT
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WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	\$ 1,159,733	W-10
401	Operating Expenses	\$ 586,670	W-9
403	Depreciation Expense	143,861	W-8
406	Amortization of Utility Plant Acquisition Adjustment		
407	Amortization Expense		
408.1	Taxes Other Than Income	111,415	F-16
409.1	Income Taxes	53,943	F-16
410.10	Deferred Federal Income Taxes	(1,087)	
410.11	Deferred State Income Taxes	1,758	
411.10	Provision for Deferred Income Taxes - Credit	(6,960)	
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses	\$ 889,600	
	Utility Operating Income	\$ 270,133	
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
	Total Utility Operating Income	\$ 270,133	

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

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WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization	\$	\$	\$
302	Franchises			
303	Land and Land Rights	1,717		
304	Structures and Improvements	152,483		
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	57,354	1,615	
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment	87,381		
311	Pumping Equipment	323,154	3,395	
320	Water Treatment Equipment	199,345		
330	Distribution Reservoirs and Standpipes	760,070		
331	Transmission and Distribution Mains	1,631,266	308,528	3,488
333	Services	304,969	105,457	521
334	Meters and Meter Installations	264,586	18,813	2,281
335	Hydrants	317,948	91,665	3,395
339	Other Plant and Miscellaneous Equipment			
340	Office Furniture and Equip.			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equip.	2,161		
344	Laboratory Equipment	21,467		
345	Power Operated Equipment	2,820		
346	Communication Equipment	935		
347	Miscellaneous Equipment	172		
348	Other Tangible Plant	60,004	5,621	
	Total Water Plant	\$ 4,187,832	\$ 535,094	\$ 9,685
102	Utility Plant Leased to Others			
103	Property Held for Future Use			
104	Utility Plant Purchased or Sold			
105	Construction Work in Progress	84,314		13,631
106	Completed Construction Not Classified	308,049		277,821
	Total Utility Plant	\$ 4,580,195	\$	\$ 291,452

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

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WATER UTILITY PLANT MATRIX					
CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (h)	.3 WATER TREATMENT PLANT (i)	.4 TRANSMISSION AND DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
\$	\$	\$XXXXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXXXX
1,717	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	1,717
152,483	XXXXXXXXXXXXXXXXXX	121,817	30,205		461
	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
58,969	XXXXXXXXXXXXXXXXXX	58,969	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
87,381	XXXXXXXXXXXXXXXXXX	87,381	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
326,549	XXXXXXXXXXXXXXXXXX	326,549	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
199,345	XXXXXXXXXXXXXXXXXX	199,345	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX
760,070	XXXXXXXXXXXXXXXXXX			760,070	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX
1,936,306	XXXXXXXXXXXXXXXXXX			1,936,306	XXXXXXXXXXXXXXXXXX
409,905	XXXXXXXXXXXXXXXXXX			409,905	XXXXXXXXXXXXXXXXXX
281,118	XXXXXXXXXXXXXXXXXX			281,118	XXXXXXXXXXXXXXXXXX
406,218	XXXXXXXXXXXXXXXXXX			406,218	XXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
2,161	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	2,161
21,467	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	41,467
2,820	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	2,820
935	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	935
172	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	172
65,625	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	65,625
\$ 7,413,241	\$	\$ 594,716	\$ 229,550	\$ 3,793,617	\$ 95,358
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
70,683	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
102,228	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
\$ 4,886,152	\$	\$ 594,716	\$ 229,550	\$ 3,793,617	\$ 95,358

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: COLD WATER

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 80,117
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 85,980
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	216,626
Total Credits	\$ 302,606
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 4,455
Total Contributions In Aid of Construction	\$ 378,268

Explain all debits charged to Account 271 below:

3,633 REFUND OF DUPLICATE PAYMENTS
822 REFUND OF CIAC. CUSTOMER CANCELLED REQUEST FOR SERVICE
4,455 TOTAL DEBITS

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: COLD WATER

SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
PLANT CAPACITY	114	\$ 75.00	\$ 8,550
PLANT CAPACITY	11	158.00	1,738
MAIN CAPACITY	114	390.00	44,460
MAIN CAPACITY	13	755.62	9,823
SERVICE CONNECTION	35	238.00	8,330
SERVICE CONNECTION	5	453.00	2,265
SERVICE CONNECTION	1	416.00	416
METER INSTALLATION	88	54.00	4,752
METER INSTALLATION	34	119.00	4,046
METER INSTALLATION	4	221.00	884
METER INSTALLATION	4	179.00	716
Total Credits			\$ 85,980

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 372
Debits during year:	
Accruals charged to Account 272	\$ 6,080
Other debits (specify):	
Total debits	\$ 6,080
Credits during year (specify):	
Total Credits	\$ 0
Balance end of year	\$ 6,452

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

YEAR OF REPORT
DECEMBER 31, 1988

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e)
304	Structures and Improvements	30	%	3.30 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.30 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	10	%	10.00 %
330	Distribution Reservoirs and Standpipes	40	%	2.50 %
331	Transmission and Distribution Mains	43	%	2.30 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.20 %
339	Other Plant and Miscellaneous Equipment		%	%
340	Office Furniture and Equip.		%	%
341	Transportation Equipment		%	%
342	Stores Equipment	18	%	5.6 %
343	Tools, Shop and Garage Equip.	16	%	6.3 %
344	Laboratory Equipment	15	%	6.7 %
345	Power Operated Equipment	12	5 %	7.9 %
346	Communication Equipment	10	10 %	9.00 %
347	Miscellaneous Equipment	40	0 %	2.50 %
348	Other Tangible Plant		%	%
	Water Plant Composite Depreciation Rate *		%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

YEAR OF REPORT
DECEMBER 31, 1988

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ 21,254	\$ 5,028	\$	\$ 5,028
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	24,425	1,896	1,436	3,332
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	12,597	4,368		4,368
311	Pumping Equipment	35,168	16,225	1,436	17,661
320	Water Treatment Equipment	26,374	19,932		19,932
330	Distribution Reservoirs and Standpipes	24,186	18,996		18,996
331	Transmission and Distribution Mains	274,889	44,696		44,696
333	Services	61,247	9,760		9,760
334	Meters and Meter Installations	24,612	13,664		13,664
335	Hydrants	20,713	8,731		8,731
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equip.				
341	Transportation Equipment				
342	Stores Equipment	357	120		120
343	Tools, Shop and Garage Equip.	3,282	1,256		1,256
344	Laboratory Equipment	916	192		192
345	Power Operated Equipment	328	72		72
346	Communication Equipment	24	12		12
347	Miscellaneous Equipment	24,448	4,893		4,893
348	Other Tangible Plant				
	Total Depreciable Water Plant In Service	\$ 554,820	\$ 149,941	\$ 2,872	\$ 152,813

* Specify nature of transaction.
Use () to denote reversal entries.

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,282
-	-	-	-	-	-
-	-	-	-	-	27,757
-	-	-	-	-	-
-	-	-	-	-	16,965
-	-	-	-	-	52,829
-	-	-	-	-	46,306
-	-	-	-	-	43,182
3,488	-	452	-	3,940	315,645
521	-	122	-	643	70,364
2,281	341	-	-	1,940	36,336
3,395	-	805	-	4,200	25,244
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	477
-	-	-	-	-	4,638
-	-	-	-	-	1,108
-	-	-	-	-	400
-	-	-	-	-	36
-	-	-	-	-	29,340
\$ 9,685	\$ 341	\$ 1,379	\$ -	\$ 10,723	\$ 696,909

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: COLD WATER

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 187,921	\$ 34	\$ 18,141
603	Salaries and Wages - Officers, Directors and Majority Stockholders	27,524		
604	Employee Pensions and Benefits	(3,622)		
610	Purchased Water			XXXXXXXXXXXXXXXXXX
615	Purchased Power	105,905	105,905	XXXXXXXXXXXXXXXXXX
616	Fuel for Power Purchased			XXXXXXXXXXXXXXXXXX
618	Chemicals	9,796		
620	Materials and Supplies	10,079		1,402
631	Contractual Services - Eng.			
632	Contractual Services - Acct.	10,050		
633	Contractual Services - Legal	1,013		
634	Contractual Services - Management Fees	5,197		
635	Contractual Services - Other	7,326		
641	Rental of Building/Real Property	152		
642	Rental of Equipment			
650	Transportation Expenses	36,873	10	3,442
656	Insurance - Vehicle			
657	Insurance - General Liability	17,390		
658	Insurance - Workman's Compensation	53,573		
659	Insurance - Other	3,548		
660	Advertising Expense		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
666	Regulatory Commission Expenses		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	- Amortization of Rate Case Expense		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
667	Regulatory Commission Expenses - Other			
670	Bad Debt Expense	2,900	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
675	Miscellaneous Expenses	111,045	2,168	13,341
	Total Water Utility Expenses	\$ 586,670	\$ 108,117	\$ 36,326

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WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$-----	\$ 5,778	\$ 19,904	\$ 73,253	\$ 55,942	\$ 14,869
-----	-----	-----	-----	-----	27,524 (3,622)
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
9,796	5	-----	8,672	-----	-----
-----	-----	-----	-----	-----	10,050
-----	-----	-----	-----	-----	1,013
-----	-----	-----	-----	-----	5,197
-----	-----	-----	-----	-----	7,326
-----	-----	-----	-----	-----	152
-----	1,643	4,472	16,825	9,433	1,048
-----	-----	-----	-----	-----	17,390
-----	-----	-----	-----	-----	53,573
-----	-----	-----	-----	-----	3,548
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-----
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-----
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-----
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-----
-----	-----	-----	-----	-----	-----
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	2,900	XXXXXXXXXXXX
22,571	2,345	2,045	39,865	34,345	(5,635)
\$ 32,367	\$ 9,771	\$ 26,421	\$ 138,615	\$ 102,620	\$ 132,433
=====	=====	=====	=====	=====	=====

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

YEAR OF REPORT
DECEMBER 31, 1988

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	3,763	3,929	\$ 736,570
461.2	Metered Sales to Commercial Customers	396	400	236,730
461.3	Metered Sales to Industrial Customers	1	1	62,105
461.4	Metered Sales to Public Authorities	50	50	45,676
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	4,210	4,380	\$ 1,081,081
	Fire Protection Revenue:			
462.1	Public Fire Protection			\$
462.2	Private Fire Protection	40	41	62,593
	Total Fire Protection Revenue	40	41	\$ 62,593
464	Other Sales To Public Authorities			\$
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Totals	4,250	4,421	\$ 1,143,674
	Other Water Revenues:			
469	Guaranteed Revenues			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			16,059
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 16,059
	Total Water Operating Revenues			\$ 1,159,733

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UTILITY NAME: CONSOLIDATED
 SYSTEM NAME: COLD WATER

YEAR OF REPORT
 DECEMBER 31, 1988

WATER SYSTEM INFORMATION

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	8640000 GALL CAP		
Type of source	GROUND WATER FROM DEEP WELL		
Auxiliary Power			

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	AERATION AND CHLOR	AERATION AND CHLOR	
Location	WALLACE & TIERNAN	WALLACE & TIERNAN	
Gals. per day capacity	4320000	2304000	
High service pumping			
Gallons per minute			
Line Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq. Ft.			
Auxiliary Power			

RESERVOIRS

Description (steel, concrete or pneumatic)	CONCRETE	CONCRETE	CONCRETE	CONCRETE
Capacity of Tank	187100 GAL	500000 GAL	125000 GAL	5000000G
Ground or Elevated	GROUND	GROUND	GROUND	GROUND

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

YEAR OF REPORT
DECEMBER 31, 1988

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		61,089	3,825	57,264	53,248
February		63,578	3,977	59,601	50,274
March		62,341	3,078	59,263	43,504
April		74,851	4,076	70,775	55,882
May		73,300	2,869	70,431	62,652
June		102,370	3,083	99,287	73,792
July		94,990	3,166	91,824	80,175
August		104,758	3,623	101,135	78,440
September		78,426	3,069	75,357	60,426
October		83,244	5,296	77,948	56,274
November		79,503	3,149	76,354	55,417
December		69,495	7,713	61,782	68,923
Total for year		947,945	46,924	901,021	739,007

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

YEAR OF REPORT
DECEMBER 31, 1985

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS START OF YEAR (d)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
5/8"	D	1.0	4,529	4,450	4,450
3/4"	D	1.5			
1"	D	2.5	151	146	365
1 1/2"	D, T	5.0			
2"	D, C, T	8.0	119	100	800
3"	D	15.0			
3"	C	16.0			
3"	T	17.5	20	17	295
4"	D, C	25.0			
4"	T	30.0	10	11	330
6"	D, C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			4,829	4,724	6,243

* D = Displacement
C = Compound
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(739,007,000 / 365 days) / 350 gpd = 5,785
(total gallons sold)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: COLD WATER

TYPE OF PIPE	DIAMETER OF PIPE	FIRST OF YEAR	ADDED	REMOVED OR ABANDONED	END OF YEAR
PVC	3/4"	402			402
GALVANIZED	3/4"	6,216		680	5,536
GALVANIZED	1"	920			920
GALVANIZED	1-1/2"	530			530
PVC	1-1/4"	436			436
GALVANIZED	1-1/4"	17,017		120	16,897
GALVANIZED	2"	52,673	103	1,820	50,956
PVC	2"	121,633	1,520		23,153
GALVANIZED	2-1/2"	660			660
PVC	3"	1,860			1,860
GALVANIZED	3"	63			63
CAST IRON	4"	13,942	148		14,090
TRANSIT	4"	452			452
PVC	4"	15,530	1,210		16,740
CAST IRON	6"	19,038	398	10	19,426
TRANSIT	6"	64,381			64,381
PVC	6"	31,864	4,563		36,427
CAST IRON	8"	7,429	72		7,501
TRANSIT	8"	17,066			17,066
PVC	8"	45,525	8,033		53,558
CAST IRON	10"	2,454			2,454
TRANSIT	10"	28,192			28,192
PVC	10"	7,835	780		8,615
TRANSIT	12"	9,197			9,197
CAST IRON	12"	108			108
PVC	12"	8,400	650		9,050
STEEL CASING	12"	55			55
STEEL CASING	16"	0	34		34
TOTAL		373,878	17,477	2,630	388,759

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: PURE WATER

YEAR OF REPORT
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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-3	\$ 1,591,073
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-8	278,779
110.1	Accumulated Amortization		
271	Contributions In Aid of Construction	W-4	1,025,390
252	Advances for Construction	F-18	
	Subtotal		\$ 286,914
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction	W-5	210,017
	Subtotal		\$ 496,931
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5	
	Working Capital Allowance (3)		24,601
	Other (Specify):		
	RATE BASE		\$ 521,532
	UTILITY OPERATING INCOME		\$ (26,941)
	ACHIEVED RATE OF RETURN		0%

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: PURE WATER

YEAR OF REPORT
DECEMBER 31, 1988

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues -----	\$ 107,018	W-10
401	Operating Expenses -----	\$ 137,140	W-9
403	Depreciation Expense -----	4,196	W-8
406	Amortization of Utility Plant Acquisition Adjustment -----		
407	Amortization Expense -----		
408.1	Taxes Other Than Income -----	12,092	F-16
409.1	Income Taxes -----	(19,469)	F-16
410.10	Deferred Federal Income Taxes -----		
410.11	Deferred State Income Taxes -----		
411.10	Provision for Deferred Income Taxes - Credit -----		
412.10	Investment Tax Credits Deferred to Future Periods -----		
412.11	Investment Tax Credits Restored to Operating Income -----		
	Utility Operating Expenses -----	\$ 133,959	
	Utility Operating Income -----	\$ (26,941)	
413	Income From Utility Plant Leased to Others -----		
414	Gains (Losses) From Disposition of Utility Property -----		
	Total Utility Operating Income	\$ (26,941)	

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: PURE WATER

YEAR OF REPORT
DECEMBER 31, 1988

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization	\$	\$	\$
302	Franchises			
303	Land and Land Rights	3,104	42,184	
304	Structures and Improvements	49,685	158,067	
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	54,060	40,000	
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	49,468	27,000	
320	Water Treatment Equipment	18,556	8,396	
330	Distribution Reservoirs and Standpipes	51,988	90,000	
331	Transmission and Distribution Mains	688,282	179,967	
333	Services	39,236	9,012	
334	Meters and Meter Installations	67,348	4,207	1,005
335	Hydrants			
339	Other Plant and Miscellaneous Equipment			
340	Office Furniture and Equip.	1,123		
341	Transportation Equipment	5,819		
342	Stores Equipment			
343	Tools, Shop and Garage Equip.			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment	554		
347	Miscellaneous Equipment	4,022		
348	Other Tangible Plant			
	Total Water Plant	\$ 1,033,245	\$ 558,833	\$ 1,005
102	Utility Plant Leased to Others			
103	Property Held for Future Use			
104	Utility Plant Purchased or Sold			
105	Construction Work in Progress			
106	Completed Construction Not Classified			
	Total Utility Plant	\$ 1,033,245	\$ 558,833	\$ 1,005

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

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WATER UTILITY PLANT MATRIX					
CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (h)	.3 WATER TREATMENT PLANT (i)	.4 TRANSMISSION AND DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
\$	\$	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX
45,288	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
207,752	XXXXXXXXXXXXX	45,288			368
	XXXXXXXXXXXXX	207,384			
	XXXXXXXXXXXXX		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
94,060	XXXXXXXXXXXXX	94,060	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
76,468	XXXXXXXXXXXXX	76,468	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
26,952	XXXXXXXXXXXXX		26,952	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	141,988	XXXXXXXXXXXXX
141,988	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX		XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX		XXXXXXXXXXXXX
868,249	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	868,249	XXXXXXXXXXXXX
48,248	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	48,248	XXXXXXXXXXXXX
70,550	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	70,550	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX		XXXXXXXXXXXXX
					XXXXXXXXXXXXX
1,123	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	1,123
5,819	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	5,819
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
554	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	554
4,022	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	4,022
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
\$ 1,591,073	\$	\$ 423,200	\$ 26,952	\$ 1,129,035	\$ 11,886
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1,591,073	\$	\$ 423,200	\$ 26,952	\$ 1,129,035	\$ 11,886

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: PURE WATER

YEAR OF REPORT
DECEMBER 31, 1988

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 944,676
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	80,704
Total Credits	\$ 80,704
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 0
Total Contributions In Aid of Construction	\$ 1,025,380

Explain all debits charged to Account 271 below:

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: PURE WATER

SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NONE		\$	\$
Total Credits			\$ 0

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 186,891
Debits during year:	
Accruals charged to Account	
272	\$ 23,126
Other debits (specify):	
Total debits	\$ 23,126
Credits during year (specify):	
	\$
Total Credits	\$ 0
Balance end of year	\$ 210,017

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SYSTEM NAME: . PURE WATER

YEAR OF REPORT
DECEMBER 31, 1988

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: PURE WATER

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e)
304	Structures and Improvements	50	0 %	2.00 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	25	0 %	4.00 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	10	0 %	10.00 %
320	Water Treatment Equipment	12	0 %	8.00 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	50	0 %	2.00 %
333	Services	50	0 %	2.00 %
334	Meters and Meter Installations	10	0 %	10.00 %
335	Hydrants	50	0 %	2.00 %
339	Other Plant and Miscellaneous Equipment		%	%
340	Office Furniture and Equip.	5	0 %	20.00 %
341	Transportation Equipment	3	0 %	30.00 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equip.		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	0 %	10.00 %
347	Miscellaneous Equipment	10	0 %	10.00 %
348	Other Tangible Plant		%	%
	Water Plant Composite Depreciation Rate *		%	%

If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: PURE WATER

YEAR OF REPORT
DECEMBER 31, 1988

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ 11,817	\$ 1,057	\$	\$ 1,057
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	15,750	2,163		2,163
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	26,092	3,251		3,251
320	Water Treatment Equipment	8,517	698		698
330	Distribution Reservoirs and Standpipes	13,795	1,040		1,040
331	Transmission and Distribution Mains	122,729	15,413		15,413
333	Services	5,973	503		503
334	Meters and Meter Installations	39,567	2,601		2,601
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equip.	704	211		211
341	Transportation Equipment	5,819			
342	Stores Equipment				
343	Tools, Shop and Garage Equip.				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	319	55		55
347	Miscellaneous Equipment	1,380	330		330
348	Other Tangible Plant				
	Total Depreciable Water Plant In Service	\$ 252,462	\$ 27,322	\$	\$ 27,322

* Specify nature of transaction.
Use () to denote reversal entries.

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$	\$	\$	\$	\$	\$ 12,874
					17,913
					29,343
					9,215
1,005				1,005	14,835
					138,142
					6,476
					41,163
					915
					5,819
					374
					1,710
\$ 1,005	\$	\$	\$	\$ 1,005	\$ 278,779

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: PURE WATER

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 60,375	\$ 2,686	\$ 356
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	2,612		
610	Purchased Water			XXXXXXXXXXXXXXXX
615	Purchased Power	19,829	1,951	XXXXXXXXXXXXXXXX
616	Fuel for Power Purchased	570		XXXXXXXXXXXXXXXX
618	Chemicals	1,392		
620	Materials and Supplies	8,679		370
631	Contractual Services - Eng.	214		
632	Contractual Services - Acct.	4,362		
633	Contractual Services - Legal	11,262		
634	Contractual Services - Management Fees	6,300		
635	Contractual Services - Other	6,367		1,757
641	Rental of Building/Real Property	2,833		
642	Rental of Equipment	103		
650	Transportation Expenses	2,799		17
656	Insurance - Vehicle	2,388		
657	Insurance - General Liability	4,255		
658	Insurance - Workman's Compensation	1,683		
659	Insurance - Other	227		
660	Advertising Expense	79	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
666	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
667	Regulatory Commission Expenses - Other		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
670	Bad Debt Expense	52	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
675	Miscellaneous Expenses	759		
	Total Water Utility Expenses	\$ 137,140	\$ 4,637	\$ 2,500

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WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 9,848	\$ 2,566	\$ 1,759	\$ 7,281	\$ 16,854	\$ 19,025
-----	-----	-----	-----	-----	2,612
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
-----	-----	17,576	XXXXXXXXXXXXX	-----	302
-----	XXXXXXXXXXXXX	570	XXXXXXXXXXXXX	-----	-----
790	-----	602	-----	XXXXXXXXXXXXX	XXXXXXXXXXXXX
11	1,060	31	3,877	801	2,529
-----	-----	-----	-----	-----	214
-----	-----	-----	-----	-----	4,362
-----	-----	-----	-----	-----	11,262
-----	-----	-----	-----	-----	6,300
-----	53	4	1,894	20	2,639
-----	-----	-----	-----	-----	2,833
-----	-----	-----	-----	-----	103
-----	-----	-----	-----	-----	2,782
-----	-----	-----	-----	-----	2,388
-----	-----	-----	-----	-----	4,255
-----	-----	-----	-----	-----	1,683
-----	-----	-----	-----	-----	227
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	79
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-----
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-----
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-----
-----	-----	-----	-----	-----	-----
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	52	XXXXXXXXXXXXX
-----	-----	-----	-----	-----	759
\$ 10,649	\$ 3,679	\$ 20,542	\$ 13,052	\$ 17,727	\$ 64,354
=====	=====	=====	=====	=====	=====

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: PURE WATER

YEAR OF REPORT
DECEMBER 31, 1988

WATER SYSTEM INFORMATION

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	2.3 MGP/GALL CAP	1.0 MGP/D	1.0 MGP/D
Type of source	WELL	WELL	WELL
Auxiliary Power			

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	AERATION AND CHLOR	AERATION AND CHLOR	AERATION AND CHLOR
Make	SOUTHERN TANK	SOUTHERN TANK	WETHERELL
Gals. per day capacity	400,000	400,000	160,000
High service pumping			
Gallons per minute			
Line Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq. Ft.			
Auxiliary Power			

RESERVOIRS

Description (steel, concrete or pneumatic)	STEEL	STEEL	STEEL
Capacity of Tank	100,000	100,000	100,000
Ground or Elevated	GROUND	GROUND	GROUND

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: SULFER WATER

WATER SYSTEM INFORMATION

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	1,000,000		
Type of source	WELL		
Auxiliary Power			

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	CATALYTIC REACTOR		
Make	PERMUTIT		
Gals. per day capacity	1,000,000		
High service pumping			
Gallons per minute			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq. Ft.			
Auxiliary Power			

RESERVOIRS

Description (steel, concrete or pneumatic)	CONCRETE	PNEUMATIC	
Capacity of Tank	100,000	5,000	
Ground or Elevated	GROUND	GROUND	

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: BLUE WATER

WATER SYSTEM INFORMATION

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	-----	-----	-----
Type of source	-----	-----	-----
Auxiliary Power	FLORIDAN AQUIFER	-----	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	CHLOR/AERAT	CHLOR/AERAT	CHLOR/AERAT
ake	UNK	UNK	UNK
Gals. per day capacity	150,000	374,000	80,000
High service pumping	-----	-----	-----
Gallons per minute	-----	-----	-----
Lime Treatment	-----	-----	-----
Unit Rating	-----	-----	-----
Filtration	-----	-----	-----
Pressure Sq. Ft.	-----	-----	-----
Gravity GPD/Sq. Ft.	-----	-----	-----
Auxiliary Power	-----	-----	-----

RESERVOIRS

Description (steel, concrete or pneumatic)	STEEL/HYDRO	STEEL/HYDRO	
Capacity of Tank	50,000	50,000	
Ground or Elevated	GROUND	GROUND	

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: WHITE WATER

YEAR OF REPORT
DECEMBER 31, 1988

WATER SYSTEM INFORMATION

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	2 MGD PERMIT CAP		
Type of source	FREE FLOWING ARTESI		
Auxiliary Power	WELL BOOSTER PUMP		

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	CHLOR/AERAT		CHLOR/AERAT
Make	SPARKLING PROPELLER		UNK
Gals. per day capacity	200 MGD		80,000
High service pumping			
Gallons per minute			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq. Ft.			
Auxiliary Power			

RESERVOIRS

Description (steel, concrete or pneumatic)	CONCRETE/CLEAR	STEEL/HYDRO	
Capacity of Tank	45,000	10,000	
Ground or Elevated	GROUND	GROUND	

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: PURE WATER

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	** WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	-----	18,328	-----	-----	-----
February	-----	17,122	-----	-----	-----
March	-----	19,317	-----	-----	-----
April	-----	26,052	-----	-----	-----
May	-----	30,361	-----	-----	-----
June	-----	30,790	-----	-----	-----
July	-----	24,272	-----	-----	-----
August	-----	19,436	-----	-----	-----
September	-----	18,729	-----	-----	-----
October	-----	20,350	-----	-----	-----
November	-----	18,062	-----	-----	-----
December	-----	21,265	-----	-----	-----
Total for year	-----	264,084	6,506	257,578	218,869
	=====	=====	=====	=====	=====

If water is purchased for resale, indicate the following:

Vendor NA

Point of delivery

If water is sold to other water utilities for redistribution, list names of such utilities below: NA

** SINCE WATER IS ONLY BILLED QUARTERLY AND IS ON A CYCLE BILLING, THERE IS NO ACCURATE METHOD FOR DETERMINING A MONTHLY READING ON WATER SOLD.

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SULFER WATER

YEAR OF REPORT
DECEMBER 31, 1988

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	** WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0	16,234		16,234	12,206
February	2,500	11,067		13,567	10,987
March	2,500	10,723		12,723	10,362
April	0	12,758		12,758	12,925
May	0	12,406		12,406	10,918
June	0	14,325		14,325	11,317
July	0	14,005		14,005	8,291
August	0	16,610		16,610	9,360
September	0	18,554		18,554	9,518
October	0	17,309		17,309	8,803
November	3,000	11,528		14,528	10,164
December	0	16,360		16,360	9,531
Total for year	7,500	171,879	0	179,379	124,382

If water is purchased for resale, indicate the following:

Vendor NA

Point of delivery

If water is sold to other water utilities for redistribution, list names of such utilities below: NA

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: BLUE WATER

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	---	16,890	---	16,890	17,890
February	---	19,110	---	19,110	18,508
March	---	19,080	---	19,080	17,843
April	---	25,510	9	25,501	23,602
May	---	25,660	10	25,650	26,927
June	---	28,600	6	28,594	27,628
July	---	27,370	7	27,363	30,346
August	---	26,580	6	26,574	23,415
September	---	22,940	7	22,933	20,833
October	---	26,040	10	26,030	26,422
November	---	23,280	8	23,272	19,469
December	---	22,160	10	22,150	17,437
Total for year	0	283,220	73	283,147	270,320

If water is purchased for resale, indicate the following:

Vendor NA

Point of delivery

If water is sold to other water utilities for redistribution, list names of such utilities below: NA

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: WHITE WATER

YEAR OF REPORT
DECEMBER 31, 1988

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	** WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		3,432	293	3,139	2,462
February		2,841	227	2,614	2,361
March		3,191	197	2,999	2,507
April		3,209	201	3,008	2,431
May		3,492	182	3,310	2,968
June		3,617	304	3,313	2,769
July		3,449	157	3,292	2,812
August		3,427	160	3,267	2,488
September		3,926	855	3,071	2,409
October		3,067	128	2,939	2,372
November		2,930	149	2,781	2,249
December		22,160	142	2,847	2,626
Total for year	0	39,570	2,990	36,580	30,454

If water is purchased for resale, indicate the following:

Vendor: NA

Point of delivery

If water is sold to other water utilities for redistribution, list names of such utilities below: NA

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: PURE WATER

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve. 2,146
2. Estimated annual increase in ERC's * 61
3. List fire fighting facilities and capacities. FIRE HYDRANTS
4. List percent of certificated area where service connections are installed (total for each county). 85%
5. What is the current need for system upgrading and/or expansion? INSTALLATION OF 1100 GPM OF ADDITIONAL HIGH SERVICE PUMP CAPACITY AT THE MAIN (ORIGINAL) PLANT.
6. What are plans for future system upgrading and/or expansion? THE ABOVE PUMP INSTALLATION WILL PROBABLY BE DEFERRED UNTIL 1991.
7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? YES, MR. DON FRYE
2345 ENGINEER DRIVE, JACKSONVILLE, FL 34567
8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? NO. BASED ON ONLY 82.83% OF CAPACITY AVAILABLE FOR SALE.

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

MAINS

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS END OF YEAR (in feet)
GALV. STEEL	2"	3427
ASB CEMENT	3"	1920
"	4"	7827
"	6"	7667
"	8"	10208
"	10"	240
PVC	2"	1273
"	4"	12607
total feet of mains		45169

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: SULFUR WATER

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve. 2,857
2. Estimated annual increase in ERC's * 0
3. List fire fighting facilities and capacities. 36 - 6" EDDY HYDRANTS
4. List percent of certificated area where service connections are installed (total for each county). 75%
5. What is the current need for system upgrading and/or expansion? NONE
6. What are plans for future system upgrading and/or expansion? NONE
7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? N/A
8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? YES

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

MAINS

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS END OF YEAR (in feet)
CA OR PVC	6	36735
PVC	2	37695
CA OR PVC	4	9555
V	1.5	4000
PVC	2.5	1260
CI	6	1400
PVC	8	3300
Total feet of mains		93945

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: BLUE WATER

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve. 4,343
2. Estimated annual increase in ERC's * 200
3. List fire fighting facilities and capacities. FIRE HYDRANTS - #142
4. List percent of certificated area where service connections are installed (total for each county). 67%
5. What is the current need for system upgrading and/or expansion? NONE
6. What are plans for future system upgrading and/or expansion? RIDEONT PLANT COMPLETED IN 1987. FURTHER EXPANSION PLANNED AS THE SERVICE AREA DEMAND EXCEEDS CURRENT PLANT CAPACITY AND TO MAINTAIN THE INTEGRITY OF THE SYSTEM
7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? YES
CHRIS SMITH, ICEMAN, TAMPA FL 23456
8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? NO

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

MAINS

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS END OF YEAR (in feet)
PVC	12	11090
PVC	10	19610
PVC	8	64704
PVC	6	53427
PVC	4	38181
PVC	3	100
PVC	2	7662
STEEL CASE	16	135
CTS	1	900
CTS	1.5	900
Total feet of mains		198709

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: WHITE WATER

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve. 258
2. Estimated annual increase in ERC's * 0
3. List fire fighting facilities and capacities. 9 EA. MUELLER FIRE HYDRANTS
CLEARWELL GROUND STORAGE OF 45,000 GAL; AND 500 GPM HIGH SERVICE PUMP CAP
4. List percent of certificated area where service connections are installed (total for each county). 100%
5. What is the current need for system upgrading and/or expansion? NONE
6. What are plans for future system upgrading and/or expansion? RIDEONT PLANT COMPLETED IN 1987. FURTHER EXPANSION PLANNED
AS THE SERVICE AREA DEMAND EXCEEDS CURRENT PLANT CAPACITY AND TO MAINTAIN THE INTEGRITY OF THE SYSTEM
7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? YES
CHRIS SMITH, ICEMAN, TAMPA FL 23456
8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? NO

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

MAINS

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS END OF YEAR (in feet)
PVC	3	6800
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
Total feet of mains	-----	6800

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: PURE WATER

YEAR OF REPORT
DECEMBER 31, 1988

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS START OF YEAR (d)	NUMBER OF METERS END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
5/8"	D	1.0	1,283	1,283	1,283
3/4"	D	1.5			
1"	D	2.5	12	12	30
1 1/2"	D,T	5.0	6	6	30
2"	D,C,T	8.0	5	5	40
3"	D	15.0			
3"	C	16.0	2	2	32
3"	T	17.5			
4"	D,C	25.0	1	1	25
4"	T	30.0			
6"	D,C	50.0	5	5	250
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			1,314	1,314	1,690

* D = Displacement
C = Compound
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(218,869,041 / 365 days) / 350 gpd = 1,713
(total gallons sold)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SULFUR WATER

YEAR OF REPORT
DECEMBER 31, 1988

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS START OF YEAR (d)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
5/8"	D	1.0	1,539	1,539	1,539
3/4"	D	1.5			
1"	D	2.5	10	10	25
1 1/2"	D, T	5.0	4	4	20
2"	D, C, T	8.0	10	10	80
3"	D	15.0			
3"	C	16.0			
3"	T	17.5	1	1	17.5
4"	D, C	25.0			
4"	T	30.0			
6"	D, C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			1,564	1,564	1,682

* D = Displacement
C = Compound
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(124,382,000 / 365 days) / 350 gpd = 974
(total gallons sold)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: BLUE WATER

YEAR OF REPORT
DECEMBER 31, 1988

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	2,479	2,479	2,479
3/4"	D	1.5			
1"	D	2.5	5	5	13
1 1/2"	D,T	5.0	22	22	110
2"	D,C,T	8.0	1	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			17.5
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5	1	1	63
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			2,508	2,508	2,673

* D = Displacement
C = Compound
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(270,320,000 / 365 days) / 350 gpd = 2,116
(total gallons sold)

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: WHITE WATER

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS START OF YEAR (d)	NUMBER OF METERS END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
5/8"	D	1.0	398	398	398
3/4"	D	1.5			
1"	D	2.5	1	1	3
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5	1	1	17.5
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			400	400	417

* D = Displacement
C = Compound
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(30,454,000 / 365 days) / 350 gpd = 238
(total gallons sold)

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WASTEWATER OPERATION SECTION

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: SAM SEWER

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-3	\$ 2,120,379
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-8	491,085
110.1	Accumulated Amortization		
271	Contributions In Aid of Construction	S-4	1,562,030
252	Advances for Construction	F-18	
	Subtotal		\$ 67,264
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction	S-5	365,150
	Subtotal		\$ 432,414
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5	
	Working Capital Allowance (3)		21,816
	Other (Specify):		
	RATE BASE		\$ 454,230
	UTILITY OPERATING INCOME		\$ 99,230
	ACHIEVED RATE OF RETURN		21.85 %

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SAM SEWER

YEAR OF REPORT
DECEMBER 31, 1988

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues -----	\$ 349,248	S-10
401	Operating Expenses -----	\$ 200,306	S-9
403	Depreciation Expense -----	11,490	S-8
406	Amortization of Utility Plant Acquisition Adjustment -----		
407	Amortization Expense -----		
408.1	Taxes Other Than Income -----	18,753	F-16
409.1	Income Taxes -----	19,469	F-16
410.10	Deferred Federal Income Taxes -----		
410.11	Deferred State Income Taxes -----		
411.10	Provision for Deferred Income Taxes - Credit -----		
412.10	Investment Tax Credits Deferred to Future Periods -----		
412.11	Investment Tax Credits Restored to Operating Income -----		
	Utility Operating Expenses -----	\$ 250,018	
	Utility Operating Income -----	\$ 99,230	
413	Income From Utility Plant Leased to Others -----		
414	Gains (Losses) From Disposition of Utility Property -----		
	Total Utility Operating Income	\$ 99,230	

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SAM SEWER

YEAR OF REPORT
DECEMBER 31, 1988

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$	\$	\$
352	Franchises			
353	Land and Land Rights	8,532		
354	Structures and Improvements			
360	Collection Sewers - Force	166,181		
361	Collection Sewers - Gravity	962,548	88,622	
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices	6,000	788	
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment	34,396		
380	Treatment and Disposal Equip.	794,907	395	
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant and Miscellaneous Equipment	33,747		
390	Office Furniture and Equip.	988		
391	Transportation Equipment	23,275		
392	Stores Equipment			
393	Tools, Shop and Garage Equip.			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
	Total Wastewater Plant	\$ 2,030,574	\$ 89,805	\$ 0
102	Utility Plant Leased to Others			
103	Property Held for Future Use			
104	Utility Plant Purchased or Sold			
105	Construction Work in Progress			
106	Completed Construction Not Classified			
	Total Utility Plant	\$ 2,030,574	\$ 0	\$ 0

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SAN SEWER

YEAR OF REPORT
DECEMBER 31, 1988

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,470,713
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	91,317
Total Credits	\$ 91,317
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 0
Total Contributions In Aid of Construction	\$ 1,562,030

Explain all debits charged to Account 271 below:

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SAM SEWER

YEAR OF REPORT
DECEMBER 31, 1988

SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NONE		\$	\$
Total Credits			\$ 0

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 331,337
Debits during year:	
Accruals charged to Account	
272	\$ 33,813
Other debits (specify):	
Total debits	\$ 33,813
Credits during year (specify):	
Total Credits	\$ 0
Balance end of year	\$ 365,150

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SAM SEWER

YEAR OF REPORT
DECEMBER 31, 1988

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/ c (e)
354	Structures and Improvements	50	0 %	2.00 %
360	Collection Sewers - Force	10	0 %	10.00 %
361	Collection Sewers - Gravity	50	0 %	2.00 %
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices	25	0 %	4.00 %
365	Flow Measuring Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	50	0 %	2.00 %
380	Treatment and Disposal Equip.	50	0 %	2.00 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant and Miscellaneous Equipment	VARIOUS	0 %	VARIOUS %
390	Office Furniture and Equip.	5	0 %	20.00 %
391	Transportation Equipment	3	0 %	33.00 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equip.		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment	10	0 %	10.00 %
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
	Wastewater Plant Composite Depreciation Rate *		%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SAM SEWER

YEAR OF REPORT
DECEMBER 31, 1988

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ -	\$ -	\$ -	\$ -
360	Collection Sewers - Force	253,041	24,707	-	24,707
361	Collection Sewers - Gravity	3,097	388	-	388
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	-	-	-	-
364	Flow Measuring Devices	2,540	253	-	253
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	13,022	2,993	-	2,993
380	Treatment and Disposal Equip.	135,300	15,973	-	15,973
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	14,810	792	-	792
390	Office Furniture and Equip.	697	197	-	197
391	Transportation Equipment	23,275	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equip.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	Total Depreciable Wastewater Plant In Service	\$ 445,782	\$ 45,303	\$ -	\$ 45,303

* Specify nature of transaction.
Use () to denote reversal entries.

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$	\$	\$	\$	\$	\$
					277,748
					3,485
					2,793
					16,015
					151,273
					15,602
					894
					23,275
\$	\$	\$	\$	\$	\$ 491,085

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: SAM SEWER

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)
701	Salaries and Wages - Employees	\$ 55,099	\$ 1,566	\$ 437
703	Salaries and Wages - Officers, Directors and Majority Stockholders			
704	Employee Pensions and Benefits	3,177		
710	Purchased Sewage Treatment		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
711	Sludge Removal Expense	10,764	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
715	Purchased Power	50,451		XXXXXXXXXXXXXXXX
716	Fuel for Power Purchased	52		XXXXXXXXXXXXXXXX
718	Chemicals	3,070		
720	Materials and Supplies	6,626	1	110
731	Contractual Services - Eng.	1,873		
732	Contractual Services - Acct.	8,787		
733	Contractual Services - Legal	14,954		
734	Contractual Services - Management Fees	11,700		
735	Contractual Services - Other	12,253		1,270
741	Rental of Building/Real Property	5,262		
742	Rental of Equipment			
750	Transportation Expenses	2,804		17
756	Insurance - Vehicle	2,389		
757	Insurance - General Liability	7,902		
758	Insurance - Workman's Compensation	1,500		
759	Insurance - Other			
760	Advertising Expense	147	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
770	Bad Debt Expense	87	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
775	Miscellaneous Expenses	1,409		
	Total Wastewater Utility Expenses	\$ 200,306	\$ 1,567	\$ 1,834

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WASTEWATER EXPENSE ACCOUNT MATRIX

.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 2,832	\$ 6,669	\$ 24,468	\$ 3,562	\$ 3,359	\$ 12,206
-----	-----	-----	-----	-----	3,177
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	10,350	414	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
13,492	XXXXXXXXXXXXXX	36,428	XXXXXXXXXXXXXX	-----	531
52	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX	-----	-----
-----	-----	1,409	1,661	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
61	1,728	27	1,327	-----	3,372
-----	-----	256	-----	-----	1,617
-----	-----	-----	-----	-----	8,787
-----	-----	-----	-----	-----	14,954
-----	-----	-----	-----	-----	-----
8	1,583	3,633	772	-----	11,700
-----	-----	-----	-----	-----	4,987
-----	-----	-----	-----	-----	5,262
-----	-----	-----	-----	-----	-----
-----	-----	2	-----	-----	2,785
-----	-----	-----	-----	-----	2,389
-----	-----	-----	-----	-----	7,902
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	1,500
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	147
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----
-----	-----	-----	-----	-----	-----
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	87	XXXXXXXXXXXXXX
-----	-----	-----	-----	-----	1,409
\$ 16,445	\$ 9,980	\$ 76,573	\$ 7,736	\$ 3,446	\$ 82,725
=====	=====	=====	=====	=====	=====

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: SAM SEWER

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
	Flat Rate Revenues:			
521.1	Residential Revenues	1,205	1,247	\$ 323,141
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues	6	6	
521.6	Other Revenues			
	Total Flat Rate Revenues	1,211	1,253	\$ 323,141
	Measured Revenues:			
522.1	Residential Revenues			\$
522.2	Commercial Revenues	47	47	22,663
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities	1	1	3,444
522.5	Multiple Family Dwelling Revenues			
	Total Measured Revenues	48	48	\$ 26,107
523	Revenues From Public Authorities			\$
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Totals	1,259	1,301	\$ 349,248
	Other Wastewater Revenues:			
530	Guaranteed Revenues			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			
	Total Other Wastewater Revenues			\$
	Total Wastewater Operating Revenues			\$ 349,248

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SAM SEWER

YEAR OF REPORT
DECEMBER 31, 1988

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) -----	6	6	8	8	8	10
Type of main -----	PVC	CT/VCP	CI	PVC	VCP	CT/VCP
Length of main (nearest foot):						
End of year -----	70	30/294	1668	20071	40767	250/308

FORCE MAINS

FORCE MAINS:						
Size (inches) -----	6	6	6	8	---	---
Type of main -----	AC	CI	PVC	AC/CI	---	---
Length of main (nearest foot):						
End of year -----	530	50	7410	2370	---	---

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: SAM SEWER

TREATMENT PLANT

Manufacturer	DAVCO	LOCAL	WETHERELL
Type	EXTENDED AIR	EXTENDED AIR	EXTENDED AIR
"Steel" or "Concrete"	STEEL	CONCRETE	STEEL
Total Capacity	263 MGD	76 MGD	231 MGD
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated	TOTAL GALLONAGE FOR ALL THREE SYSTEMS 169,175,000		

OTHER WASTEWATER SYSTEM INFORMATION

- Maximum number of ERC's * which can be served. 2,072***
- Estimated annual increase in ERC's *. 61
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. SEE BELOW **
- State any plans and estimated completion dates for any enlargements of this system.
- If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
 - Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - Plans for funding and construction of the required upgrading.
 - Have these plans been coordinated with the DER?
 - Do they concur?
 - When will construction begin?
- In what percent of your certificated area have service connections been installed? 85 %

* ERC = (Total Gallons Treated / 365 days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

** PERMITS: DER NO DO-16-135203, NPDES NO FL 0023370

*** BASED ON PLANT CAPACITY OF 570,000 GPD

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: SAM SEWER

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERED WASTEWATER CONNECTIONS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	1,280	1,280	1,280
3/4"	D	1.5			
1"	D	2.5	8	8	20
1 1/2"	D,T	5.0	3	3	15
2"	D,C,T	8.0	5	5	40
3"	D	15.0			
3"	C	16.0	2	2	32
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0	5	5	250
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			1,303	1,303	1,637

* D = Displacement
C = Compound
T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(169,175,000 / 365 days) / 275 gpd = 1,685
(total gallons treated)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: REFUSE SEWER

YEAR OF REPORT
DECEMBER 31, 1988

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-3	\$ 4,645,183
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-8	315,393
110.1	Accumulated Amortization		
271	Contributions In Aid of Construction	S-4	3,884,357
252	Advances for Construction	F-18	
	Subtotal		\$ 445,433
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction	S-5	187,932
	Subtotal		\$ 633,365
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5	
	Working Capital Allowance (3)		45,803
	Other (Specify):		
	RATE BASE		\$ 679,168
	UTILITY OPERATING INCOME		\$ (94,719)
	ACHIEVED RATE OF RETURN		0%

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: REFUSE SEWER

YEAR OF REPORT
DECEMBER 31, 1988

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues -----	\$ 315,385	S-10
401	Operating Expenses -----	\$ 366,427	S-9
403	Depreciation Expense -----	35,729	S-8
406	Amortization of Utility Plant Acquisition Adjustment -----		
407	Amortization Expense -----		
408.1	Taxes Other Than Income -----	7,948	F-16
409.1	Income Taxes -----		F-16
410.10	Deferred Federal Income Taxes -----		
410.11	Deferred State Income Taxes -----		
411.10	Provision for Deferred Income Taxes - Credit -----		
412.10	Investment Tax Credits Deferred to Future Periods -----		
412.11	Investment Tax Credits Restored to Operating Income -----		
	Utility Operating Expenses -----	\$ 410,104	
	Utility Operating Income -----	\$ (94,719)	
413	Income From Utility Plant Leased to Others -----		
414	Gains (Losses) From Disposition of Utility Property -----		
	Total Utility Operating Income	\$ (94,719)	

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: REFUSE SEWER

YEAR OF REPORT
DECEMBER 31, 1988

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$ 2,484	\$	\$
352	Franchises	78,163	1,500	
353	Land and Land Rights	25,649		
354	Structures and Improvements	38,475	18,857	
360	Collection Sewers - Force	126,324	500,448	
361	Collection Sewers - Gravity	1,209,669	697,406	
362	Special Collecting Structures			
363	Services to Customers	93,660		
364	Flow Measuring Devices			
365	Flow Measuring Installations	1,275		
370	Receiving Wells	63,884	55,234	
371	Pumping Equipment	61,360		
380	Treatment and Disposal Equip.	532,447	1,013,635	
381	Plant Sewers	5,009		
382	Outfall Sewer Lines	53,681		
389	Other Plant and Miscellaneous Equipment	62,998	107	
390	Office Furniture and Equip.			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equip.	650	2,168	
394	Laboratory Equipment			
395	Power Operated Equipment		100	
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
	Total Wastewater Plant	\$ 2,355,728	\$ 2,289,455	\$ 0
102	Utility Plant Leased to Others			
103	Property Held for Future Use			
104	Utility Plant Purchased or Sold			
105	Construction Work in Progress		615,148	
106	Completed Construction Not Classified			
	Total Utility Plant	\$ 2,355,728	\$ 615,148	\$ 0

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

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WASTEWATER UTILITY PLANT MATRIX

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 GENERAL PLANT (k)
\$ 2,484	\$ 2,484	\$XXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXX
79,663	79,663	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
25,649	XXXXXXXXXXXXXXXX	-----	-----	25,649	-----
57,332	XXXXXXXXXXXXXXXX	-----	-----	57,332	-----
626,772	XXXXXXXXXXXXXXXX	626,772	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
1,907,075	XXXXXXXXXXXXXXXX	1,907,075	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
93,660	XXXXXXXXXXXXXXXX	93,660	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
1,275	XXXXXXXXXXXXXXXX	1,275	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
119,118	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	119,118	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
61,360	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	61,360	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
1,546,082	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	1,546,082	XXXXXXXXXXXXXXXX
5,009	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	5,009	XXXXXXXXXXXXXXXX
53,681	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	53,681	XXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXX	-----	-----	63,105	XXXXXXXXXXXXXXXX
63,105	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-----
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-----
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-----
2,818	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	2,818
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-----
100	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	100
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-----
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-----
\$ 4,645,183	\$ 82,147	\$ 2,628,782	\$ 180,478	\$ 1,750,858	\$ 2,918
-----	-----	-----	-----	-----	-----
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
615,148	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
\$ 5,260,331	\$ 82,147	\$ 2,628,782	\$ 180,478	\$ 1,750,858	\$ 2,918
-----	-----	-----	-----	-----	-----

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: REFUSE SEWER

YEAR OF REPORT
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CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 2,739,311
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	1,145,046
Total Credits	\$ 1,145,046
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 0
Total Contributions In Aid of Construction	\$ 3,884,357

Explain all debits charged to Account 271 below:

UTILITY NAME: CONSOLIDATED

SYSTEM NAME: REFUSE SEWER

YEAR OF REPORT
DECEMBER 31, 1988

SCHEDULE "A"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NONE		\$	\$
Total Credits			\$ 0

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 57,805
Credits during year:	
Amortals charged to Account	
272	\$ 130,127
Other debits (specify):	
Total debits	\$ 130,127
Credits during year (specify):	
Total Credits	\$ 0
Balance end of year	\$ 187,932

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: REFUSE SEWER

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/ c (e)
	INTANGIBLE PLANT	33.33	0 %	3 %
354	Structures and Improvements	27	0 %	3.7 %
360	Collection Sewers - Force	27	0 %	3.7 %
361	Collection Sewers - Gravity	40	0 %	2.5 %
362	Special Collecting Structures			
363	Services to Customers	34	0 %	2.9 %
364	Flow Measuring Devices			
365	Flow Measuring Installations	5	0 %	20 %
370	Receiving Wells	22	0 %	4.5 %
371	Pumping Equipment	15	0 %	6.7 %
380	Treatment and Disposal Equip.	15	0 %	6.7 %
381	Plant Sewers	32	0 %	3.1 %
382	Outfall Sewer Lines	30	0 %	3.3 %
389	Other Plant and Miscellaneous Equipment	15	0 %	6.7 %
390	Office Furniture and Equip.			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equip.	15	0 %	6.7 %
394	Laboratory Equipment			
395	Power Operated Equipment	10	0 %	10 %
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
	Wastewater Plant Composite Depreciation Rate *			

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: SAM SEWER

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
	INTANGIBLE PLANT	5,357	2,442		2,442
354	Structures and Improvements	\$ 2,367	\$ 1,686	\$	\$ 1,686
360	Collection Sewers - Force	570	6,865		6,865
361	Collection Sewers - Gravity	46,124	51,450		51,450
362	Special Collecting Structures				
363	Services to Customers	5,175	2,716		2,716
364	Flow Measuring Devices				
365	Flow Measuring Installations	252	255		255
370	Receiving Wells	5,628	5,360		5,360
371	Pumping Equipment	8,041	4,111		4,111
380	Treatment and Disposal Equip.	62,213	84,770		84,770
381	Plant Sewers	351	155		155
382	Outfall Sewer Lines	3,995	1,776		1,776
389	Other Plant and Miscellaneous Equipment	9,419	4,224		4,224
390	Office Furniture and Equip.				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equip.	45	36		36
394	Laboratory Equipment				
395	Power Operated Equipment		10		10
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant In Service	\$ 149,537	\$ 165,856	\$	\$ 165,856

* Specify nature of transaction.
Use () to denote reversal entries.

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g+h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
					7,799
\$	\$	\$	\$	\$	4,053
					7,435
					97,574
					7,891
					507
					10,988
					12,152
					146,983
					506
					5,771
					13,643
					81
					10
\$	\$	\$	\$	\$	315,393

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: REFUSE SEWER

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)
701	Salaries and Wages - Employees	\$ 71,642	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders			
704	Employee Pensions and Benefits	3,233		
710	Purchased Sewage Treatment		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
711	Sludge Removal Expense	41,204	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
715	Purchased Power	28,360		XXXXXXXXXXXXXXXX
716	Fuel for Power Purchased	793		XXXXXXXXXXXXXXXX
718	Chemicals	5,049		
720	Materials and Supplies	2,850		
731	Contractual Services - Eng.			
732	Contractual Services - Acct.	18,435		
733	Contractual Services - Legal	5,097		
734	Contractual Services - Management Fees	48,000		
735	Contractual Services - Other	59,907		3,653
741	Rental of Building/Real Property	68,738		
742	Rental of Equipment			
750	Transportation Expenses	1,616		
756	Insurance - Vehicle	515		
757	Insurance - General Liability	3,963		
758	Insurance - Workman's Compensation			
759	Insurance - Other			
760	Advertising Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other			
770	Bad Debt Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
775	Miscellaneous Expenses	7,025		
	Total Wastewater Utility Expenses	\$ 366,427	\$	\$ 3,653

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WASTEWATER EXPENSE ACCOUNT MATRIX

.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$		71,642	\$		
					3,233
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	41,204		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX	28,360	XXXXXXXXXXXXXX		
	XXXXXXXXXXXXXX	793	XXXXXXXXXXXXXX		
		5,049		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
			2,850		
					18,435
					5,097
					48,000
		30,516	22,866	2,872	
		68,738			
					1,616
					515
					3,963
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
					7,025
\$	\$	\$ 246,302	\$ 25,716	\$ 2,872	\$ 87,884

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CITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

TRM NAME: REFUSE SEWER

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
	Total Flat Rate Revenues			\$
	Measured Revenues:			
522.1	Residential Revenues	5,497	5,831	\$ 315,245
522.2	Commercial Revenues	10	10	140
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
	Total Measured Revenues	5,507	5,841	\$ 315,385
523	Revenues From Public Authorities			\$
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Totals	5,507	5,841	\$ 315,385
	Other Wastewater Revenues:			
530	Guaranteed Revenues			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			
	Total Other Wastewater Revenues			\$
	Total Wastewater Operating Revenues			\$ 315,385

SYSTEM NAME: CLAY SEWER

YEAR OF REPORT
DECEMBER 31, 1988

PUMPING EQUIPMENT

* INDICATE WHICH STATION IS THE MASTER LIFT STATION

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SYSTEM NAME: JAX SEWER

YEAR OF REPORT
DECEMBER 31, 1988

PUMPING EQUIPMENT

[illegible]

* INDICATE WHICH STATION IS THE MASTER LIFT STATION

SERVICE CONNECTIONS

[illegible]

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
 DECEMBER 31, 1988

SYSTEM NAME: REFUSE SEWER

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) -----	8	10	10	8	6	4
Type of main -----	PVC	PVC	DI	DI	PVC	PVC
Length of main (nearest foot):						
End of year -----	68056	1615	100	619	4886	140

FORCE MAINS

FORCE MAINS:						
Size (inches) -----	6	10	12	4		
Type of main -----	PVC	PVC	PVC	PVC		
Length of main (nearest foot):						
End of year -----	1790	1200	9970	5190		

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: CLAY SEWER

YEAR OF REPORT
DECEMBER 31, 1988

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) _____	15	12	10	8	6	8
Type of main _____	VCP	VCP	VCP	VCP	VCP	CT
Length of main (nearest foot):						
End of year _____	275	3280	10986	38033	3700	180

FORCE MAINS

FORCE MAINS:						
Size (inches) _____	12	6	4	8	6	16
Type of main _____	PVC	PVC	PVC	PVC	DIP	CAS
Length of main (nearest foot):						
End of year _____	14940	11030	7604	3290	20	160

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
 DECEMBER 31, 1988

SYSTEM NAME: SMELLY SEWER

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches)	8					
Type of main	VCP					
Length of main (nearest foot):						
End of year	20200					

FORCE MAINS

FORCE MAINS:						
Size (inches)	6	4				
Type of main	CT	CT				
Length of main (nearest foot):						
End of year	770	3560				

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
 DECEMBER 31, 1988

SYSTEM NAME: JAX SEWER

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) _____	8	6	4	_____	_____	_____
Type of main _____	VCP	VCP	VCP	_____	_____	_____
Length of main (nearest foot):						
End of year _____	43316	9235	10470	_____	_____	_____

FORCE MAINS

FORCE MAINS:						
Size (inches) _____	4	6	4	4	6	_____
Type of main _____	CI	CA	PVC	CA	PVC	_____
Length of main (nearest foot):						
End of year _____	600	8725	3970	1000	2050	_____

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: REFUSE SEWER

TREATMENT PLANT

Manufacturer	SANITAIVE		WETHERELL
Type	EXTENDED AIR		EXTENDED AIR
"Steel" or "Concrete"	STEEL		STEEL
Total Capacity	12 MGD		231 MGD
Average Daily Flow	600,000		
Effluent Disposal	PONDS		
Total Gallons of Sewage Treated	94,669,200		

OTHER WASTEWATER SYSTEM INFORMATION

- Maximum number of ERC's * which can be served. 3,714
- Estimated annual increase in ERC's *. 300
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. DC 59-99550
- State any plans and estimated completion dates for any enlargements of this system. PLANT IS UNDER EXPANSION TO 2.2 MGD
- If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following: NA
 - Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - Plans for funding and construction of the required upgrading.
 - Have these plans been coordinated with the DER?
 - Do they concur?
 - When will construction begin?
- In what percent of your certificated area have service connections been installed? 55 %

* ERC = (Total Gallons Treated / 365 days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: CLAY SEWER

TREATMENT PLANT

Manufacturer	DAVCO		WETHERELL
Type	ADVANCED WASTE		EXTENDED AIR
"Steel" or "Concrete"	STEEL		STEEL
Total Capacity	1,000,000		231 MGD
Average Daily Flow	465,700		
Effluent Disposal	PONDS/STEEL		
Total Gallons of Sewage Treated	169,980,000		

OTHER WASTEWATER SYSTEM INFORMATION

- Maximum number of ERC's * which can be served. 5,417
- Estimated annual increase in ERC's *. 200
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. DC 10-63722
- State any plans and estimated completion dates for any enlargements of this system. 300,000 GPD PLANT EXPANSION TO BE COMPLETED IN 1989.
- If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following: NA
 - Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - Plans for funding and construction of the required upgrading.
 - Have these plans been coordinated with the DER? YES
 - Do they concur? YES
 - When will construction begin? CURRENTLY UNDER CONSTRUCTION
- In what percent of your certificated area have service connections been installed? 67 %

* ERC = (Total Gallons Treated / 365 days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SMELLY SEWER

YEAR OF REPORT
DECEMBER 31, 1988

TREATMENT PLANT

Manufacturer	AMERICAN WELL WORKS		WETHERELL
Type	HIGH RATE TRICKLING		EXTENDED AIR
"Steel" or "Concrete"	CONCRETE		STEEL
Total Capacity	.196 MGD		231 MGD
Average Daily Flow	.038 MGD		
Effluent Disposal	CANAL		
Total Gallons of Sewage Treated	13,927,000		

OTHER WASTEWATER SYSTEM INFORMATION

- Maximum number of ERC's * which can be served. 139
- Estimated annual increase in ERC's *, NONE
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. DT 16-121906
- State any plans and estimated completion dates for any enlargements of this system.
- If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following: NA
 - Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - Plans for funding and construction of the required upgrading.
 - Have these plans been coordinated with the DER? YES
 - Do they concur? YES
 - When will construction begin? CURRENTLY UNDER CONSTRUCTION
- In what percent of your certificated area have service connections been installed?

* $ERC = (Total\ Gallons\ Treated / 365\ days) / 275\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: JAX SEWER

YEAR OF REPORT
DECEMBER 31, 1988

TREATMENT PLANT

Manufacturer	DAVCO		WETHERELL
Type			EXTENDED AIR
"Steel" or "Concrete"	STEEL		STEEL
Total Capacity	.600 MGD		231 MGD
Average Daily Flow	.372 MGD		
Effluent Disposal	IMPOUNDMENT		
Total Gallons of Sewage Treated	136,000,000		

OTHER WASTEWATER SYSTEM INFORMATION

- Maximum number of ERC's * which can be served. 2,182
- Estimated annual increase in ERC's *. NONE
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. DTPOGSS550
- State any plans and estimated completion dates for any enlargements of this system.
- If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following: NA
 - Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - Plans for funding and construction of the required upgrading.
 - Have these plans been coordinated with the DER?
 - Do they concur?
 - When will construction begin? CURRENTLY UNDER CONSTRUCTION
- In what percent of your certificated area have service connections been installed? 50%

* $ERC = (Total\ Gallons\ Treated / 365\ days) / 275\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

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UTILITY NAME: CONSOLIDATED
SYSTEM NAME: REFUSE SEWER

YEAR OF REPORT
DECEMBER 31, 1988

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERED WASTEWATER CONNECTIONS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	1,109	1,443	1,443
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	2	2	16
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			1,111	1,445	1,459

* D = Displacement
C = Compound
T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{94,669,200}{365 \text{ days}} \right) / 275 \text{ gpd} = 943$$

(total gallons treated)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: CLAY SEWER

YEAR OF REPORT
DECEMBER 31, 1988

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERED WASTEWATER CONNECTIONS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	2,439	2,439	2,439
3/4"	D	1.5			
1"	D	2.5	2	2	5
1 1/2"	D,T	5.0	19	19	95
2"	D,C,T	8.0	1	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			2,461	2,461	2,547

* D = Displacement
C = Compound
T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{169,980,000}{365 \text{ days}} \right) / 275 \text{ gpd} = 1,693$$

(total gallons treated)

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UTILITY NAME: CONSOLIDATED

SYSTEM NAME: SMELLY SEWER

YEAR OF REPORT
DECEMBER 31, 1988

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERED WASTEWATER CONNECTIONS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	397	397	397
3/4"	D	1.5			
1"	D	2.5	1	1	3
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0	1	1	25
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			399	399	425

* D = Displacement
C = Compound
T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{13,927,000}{\text{(total gallons treated)}} \right) / 365 \text{ days} / 275 \text{ gpd} = 139$$

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UTILITY NAME: CONSOLIDATED

YEAR OF REPORT
DECEMBER 31, 1988

SYSTEM NAME: JAX SEWER

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERED WASTEWATER CONNECTIONS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	1,531	1,531	1,531
3/4"	D	1.5			
1"	D	2.5	2	2	5
1 1/2"	D, T	5.0	1	1	5
2"	D, C, T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5	1	1	18
4"	D, C	25.0			
4"	T	30.0			
6"	D, C	50.0			
6"	T	62.5	1	1	63
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			1,536	1,536	1,621

* D = Displacement
C = Compound
T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{136,000,000}{365 \text{ days}} \right) / 275 \text{ gpd} = 1,355$$

(total gallons treated)