

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for acknowledgment of transfer of a portion of Florida Water Services Corporation's land and facilities in Lake County to City of Groveland, and for amendment of Certificate Nos. 106-W and 120-S.

DOCKET NO. 031071-WS  
ORDER NO. PSC-04-0073-FOF-WS  
ISSUED: January 26, 2004

The following Commissioners participated in the disposition of this matter:

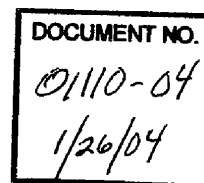
BRAULIO L. BAEZ, Chairman  
J. TERRY DEASON  
LILA A. JABER  
RUDOLPH "RUDY" BRADLEY  
CHARLES M. DAVIDSON

ORDER APPROVING TRANSFER OF LAND AND FACILITIES  
IN LAKE COUNTY, AMENDING CERTIFICATE  
NOS. 106-W AND 120-S, AND OPENING DOCKET  
TO INVESTIGATE GAIN ON SALE

BY THE COMMISSION:

Florida Water Services Corporation (FWSC or utility) is a Class A utility providing water and wastewater service throughout Florida. Most of its systems are under our jurisdiction. FWSC serves approximately 393 water and 25 wastewater customers in the Palisades Country Club and Sunshine Parkway systems in Lake County. The systems are located in a priority water resource caution area of the St. Johns River Water Management District. The utility's 2002 annual report indicates that the Palisades Country Club and Sunshine Parkway systems had gross revenue of \$354,270 and \$146,672 and net operating income of \$66,187 and \$27,089 for water and wastewater, respectively.

The water system was originally issued Certificate No. 106-W pursuant to Order No. 5595, issued December 7, 1972, in Docket No.



ORDER NO. PSC-04-0073-FOF-WS  
DOCKET NO. 031071-WS  
PAGE 2

C-72505-W, In Re: Application of Southern States Utilities, Inc., for a certificate to operate its existing water system in Lake County. Water and wastewater Certificate Nos. 169-W and 120-S were issued pursuant to Order No. 6142, issued May 14, 1974, in Docket No. 73521-WS, In Re: Application of Square G Construction Company, Inc., for certificates to operate water and sewer utility systems in Lake County, Florida. Pursuant to Order No. 8299, issued May 5, 1978, in Docket No. 780057-WS, In Re: Joint application for the transfer of Certificate Nos. 169-W and 120-S and utility assets from Square G Construction Company, Inc., to Southern States Utilities, Inc., in Lake County, Florida, Pursuant to Section 367.071, Florida Statutes, Certificate No. 120-S was transferred to Southern States Utilities, Inc., Certificate No. 106-W was amended to include the former territory of Square G Construction Company, Inc., and Certificate No. 169-W was cancelled.

On November 21, 2003, an application was filed for the acknowledgment of the transfer of a portion of FWSC's land and facilities in Lake County to the City of Groveland (the City or buyer) and for amendment of Certificate Nos. 106-W and 120-S. The systems that are being transferred to the City are Palisades Country Club water system and Sunshine Parkway water and wastewater systems. The application states that:

On November 5, 2003, in City of Groveland v. Florida Water Services Corporation, Case No. 2003-CA-3302, the Circuit Court of the Fifth Judicial Circuit, in and for Lake County, Florida, entered a Stipulated Order of Taking and Incorporated Final Judgment, pursuant to the condemnation procedures set forth under Chapter 73, Florida Statutes. As a result of this condemnation proceeding, the City has acquired title to a portion of Florida Water's land and facilities in Lake County, more particularly Florida Water's Palisades Country Club and Sunshine Parkway Systems. The City assumed operations of those systems as of November 5, 2003.

We have jurisdiction pursuant to Sections 367.045, 367.071(4)(a), and 367.081, Florida Statutes.

TRANSFER OF FACILITIES

On November 21, 2003, FWSC filed its application seeking acknowledgment of the transfer of its Palisades/Sunshine Parkway Systems land and facilities to the City of Groveland pursuant to Section 367.071(4)(a), Florida Statutes, and Rule 25-30.037(4), Florida Administrative Code. Included with the application is a copy of the Stipulated Order of Taking and Incorporated Final Judgment in City of Groveland v. Florida Water Services Corporation, pursuant to the condemnation procedures set forth under Chapter 73, Florida Statutes. As a result of this condemnation proceeding, the City has acquired title to FWSC's Palisades Country Club and Sunshine Parkway Systems. Therefore, November 5, 2003, is the effective date of the acquisition.

FWSC filed its application pursuant to Section 367.071(4)(a), Florida Statutes, which provides that the sale of facilities, in whole or in part, to a governmental authority shall be approved as a matter of right. We note that this proceeding was not voluntary, as the City acquired the facilities through condemnation proceedings. However, we believe that because a condemnation is a forced sale, this transaction still falls under the purview of this statute.

Pursuant to Section 367.071(4)(a), Florida Statutes, the sale of facilities to a governmental authority shall be approved as a matter of right. As such, no notice of the transfer is required and no filing fees apply. The application had no deficiencies. The application is in compliance with Section 367.071(4)(a), Florida Statutes, and Rule 25-30.037(4), Florida Administrative Code. The territory being transferred is described in Attachment A.

The application contains a statement that the City obtained FWSC's most recent income and expense statement, balance sheet, statement of rate base for regulatory purposes, and contributions-in-aid-of-construction pursuant to Rule 25-30.037(4)(e), Florida Administrative Code. A statement that the customer deposits and interest earned, less any unpaid balances, will be refunded to the individual customers as required by Rule 25-30.037(4)(g), Florida Administrative Code, was also included in the application.

Additionally, pursuant to the requirements of Rule 25-30.037(4)(h), Florida Administrative Code, a statement was included that FWSC has no outstanding regulatory assessment fees and no fines or refunds are owed. The utility has filed its 2002 annual report and paid its 2002 RAFs and does not owe any outstanding penalties and interest. For the period of January 1, 2003 through November 5, 2003, FWSC has agreed to file its RAF return and RAF payment for the Palisades Country Club and Sunshine Parkway Systems within 20 days after the issuance of the order approving the transfer.

In consideration of the above, we find that FWSC's application is in compliance with all provisions of Rule 25-30.037, Florida Administrative Code. Pursuant to Section 367.071(4)(a), Florida Statutes, the transfer of facilities to a governmental authority shall be approved as a matter of right. Therefore, the transfer of FWSC's Palisades Country Club and Sunshine Parkway Systems in Lake County to the City of Groveland shall be approved, as a matter of right, pursuant to Section 367.071(4)(a), Florida Statutes. Certificate Nos. 106-W and 120-S shall be amended to reflect the deleted territory described in Attachment A, effective November 5, 2003. RAFs for January 1 through November 5, 2003, shall be submitted within 20 days after the issuance of the order approving the transfer.

#### OPENING OF GAIN ON SALE

Per the stipulated final judgment issued by the Fifth Judicial Circuit Court on November 5, 2003, FWSC shall have and recover the total sum of \$3,000,000 from the City of Groveland as full compensation for the taking of the water and wastewater property. That sum appears to exceed the rate base values that we approved for those facilities. In Order No. PSC-96-1320-FOF-WS, issued October 30, 1996, in Docket No. 950495-WS, In Re: Application for rate increase and increase in service availability charges in Southern States Utilities, Inc. for Orange-Osceola Utilities, Inc. in Osceola County, and in Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Highlands, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Washington Counties, the most recent rate proceeding for FWSC, the approved rate base value for the combined Palisades Country Club and Sunshine Parkway Systems was \$1,007,517 for the

projected test year ending December 31, 1996. Restoring used and useful adjustments, the aggregate rate base balance was \$1,324,898. In its 2002 Annual Report, FWSC reported a combined rate base of \$974,629 for its Palisades Country Club and Sunshine Parkway Systems. As the sale occurred in 2003, an updated rate base calculation will be needed to determine the gain, if any, due to the sale of these facilities. Initial review indicates that FWSC will record a gain on this transaction. Therefore, we must consider whether to open a separate docket to determine if the gain should be allocated among the remaining water and wastewater customers.

By letter dated August 29, 2003, the attorney for FWSC discussed the gain on sale issue and whether it was even appropriate to raise the issue in dockets where facilities were transferred pursuant to an involuntary condemnation. In that letter, FWSC cites the Commission's decision concerning gain on sale in Order No. PSC-93-0423-FOF-WS, issued March 22, 1993, in Docket No. 920199-WS, In Re: Application for rate increase in Brevard, Charlotte/Lee, Citrus, Clay, Duval, Highlands, Lake, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, Volusia, and Washington Counties by Southern States Utilities, Inc.; Collier County by Marco Shores Utilities (Deltona); Hernando County by Spring Hill Utilities (Deltona); and Volusia County by Deltona Lakes Utilities (Deltona) (SSU Order). In the SSU Order, FWSC argues that we concluded that there should be no sharing in the gain arising from the condemnation of water and wastewater systems previously operated by FWSC. Because that decision concerning gain on sale was affirmed by the First District Court of Appeal in Citrus County v. Southern States Utilities, Inc., 656 So. 2d 1307 (Fla. 1st DCA 1995), FWSC argues that we are bound by the "Citrus County precedent."

Moreover, FWSC notes that "the Citrus County appellate court decision is consistent with" Order No. PSC-93-1821-FOF-WS, issued December 22, 1993, in Docket No. 930373-WS, In Re: Application for amendment of Certificate No. 247-S by North Fort Myers Utility, Inc., and cancellation of Certificate No. 240-S issued to Lake Arrowhead Village, Inc., in Lee County, and Docket No. 930379-SU, In Re: Application for a limited proceeding concerning the rates and charges for customers of Lake Arrowhead Village, Inc., in Lee County, by North Fort Myers Utility (North Fort Myers Order). In

the North Fort Myers Order, FWSC points to the paragraph where we stated:

[C]ustomers of utilities do not have any proprietary claim to utility assets. Although customers pay a return on utility investment through rates for service, they do not have any ownership rights to the assets, whether contributed or paid for by utility investment.

We believe that FWSC has misinterpreted each of the above-noted Orders and court decision. In the SSU Order, in addressing whether a sharing of the gain on sale was appropriate, we specifically said, "Since SSU's remaining customers never subsidized the investment in the SAS [St. Augustine Shores] system, they are no more entitled to share in the gain from that sale than they would be required to absorb a loss from it." Therefore, our determination that a sharing of the gain on sale was not appropriate was limited to the specific facts of that case and was not a "blanket" legal determination that a gain on sale would never be appropriate. The Citrus County case merely confirmed this factual interpretation.

As to the North Fort Myers Order, the language quoted by FWSC was merely addressing whether there should be a refund to the customers of the former utility, Lake Arrowhead Village, Inc. (LAVI). As to consideration of the gain on sale, we said:

We first examined whether any gain on sale should be passed on to the customers. The costs to dismantle the plant would range from \$20,000 to \$50,000, depending on the public health and other sanitary requirements for the intended use of the land where the treatment and disposal facilities are located. Therefore, even if the few lots which might be created by clearing the former plant site were sold, a significant portion of the gain would be greatly offset by the cost of clearing the site and preparing the lots for sale.

Therefore, again on a factual basis, we determined that a gain on sale adjustment was not appropriate. We believe that a review of the appropriate disposition of any gain on sale is appropriate and to do so we are merely carrying out our jurisdictional duty to "fix

rates which are just, reasonable, compensatory, and not unfairly discriminatory" to the remaining customers of FWSC, as required by Section 367.081(2)(a)1., Florida Statutes.

Before FWSC's Palisades Country Club and Sunshine Parkway Systems were purchased by the City of Groveland, the facilities were subject to our jurisdiction. The service rates were established in FWSC's 1995 rate proceedings in Docket No. 950495-WS. According to FWSC's 2002 annual report, the Palisades Country Club and Sunshine Parkway Systems had a net operating income of \$66,187 and \$27,089 for water and wastewater, respectively. Whether the other FWSC facilities subsidized income for the Palisades Country Club and Sunshine Parkway Systems needs to be determined.

Further study to examine sharing considerations for the Palisades/Sunshine Parkway Systems gain on sale is necessary to permit timely examination of this topic. Accordingly, a docket to examine whether FWSC's sale of its Palisades Country Club and Sunshine Parkway Systems involves a gain that should be shared with FWSC's remaining customers shall be opened. This is consistent with our prior decisions in the following Orders: Order No. PSC-98-0688-FOF-WS, issued May 19, 1998, in Docket No. 971667-WS, In re: Application for approval of transfer of facilities of Florida Water Services Corporation to Orange County and cancellation of Certificate Nos. 84-W and 73-S in Orange County; Order No. PSC-99-2171-FOF-WU, issued November 8, 1999, in Docket No. 981589-WU, In re: Application for approval of transfer of a portion of the facilities operated under Certificate No. 40-W in Orange County from Utilities, Inc. of Florida to the City of Maitland; Order No. PSC-99-2373-FOF-WS, issued December 6, 1999, in Docket No. 991288-WS, In re: Application for transfer of a portion of Certificates Nos. 278-W and 225-S in Seminole County from Utilities, Inc. of Florida to the City of Altamonte Springs; and Order No. PSC-03-1276-FOF-WS, issued November 10, 2003, in Docket No. 030920-WS, In re: Joint application for acknowledgment of sale of portion of land and facilities of Florida Water Services Corporation in Volusia County to City of Deltona, and for amendment of Certificate Nos. 238-W and 182-S. In each of the above-four Orders, we acknowledged the transfer to the respective governmental authority and opened another docket to evaluate the gain on sale.

ORDER NO. PSC-04-0073-FOF-WS  
DOCKET NO. 031071-WS  
PAGE 8

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the transfer of Florida Water Services Corporation's Palisades Country Club and Sunshine Parkway Systems in Lake County to the City of Groveland shall be approved, as a matter of right. It is further

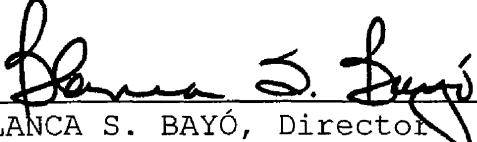
ORDERED that Certificate Nos. 106-W and 120-S shall be amended to reflect the deleted territory described in Attachment A, effective November 5, 2003. It is further

ORDERED that regulatory assessment fees for the period of January 1 through November 5, 2003, shall be submitted within 20 days from the issuance of the order approving the transfer. It is further

ORDERED that a docket to examine whether Florida Water Services Corporation's sale of its Palisades Country Club and Sunshine Parkway Systems involves a gain that should be shared with Florida Water Services Corporation's remaining customers shall be opened. It is further

ORDERED that this docket shall remain open until the conclusion of any pending dockets concerning the Palisades Country Club and Sunshine Parkway Systems in Lake County, and until Certificate Nos. 106-W and 120-S are amended to reflect the deleted territory described in Attachment A.

By ORDER of the Florida Public Service Commission this 26th day of January, 2004.

  
\_\_\_\_\_  
BLANCA S. BAYÓ, Director  
Division of the Commission Clerk  
and Administrative Services

( S E A L )

MAH



NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action on the transfer in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Director, Division of the Commission Clerk and Administrative Services and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

Any party adversely affected by the decision to open a docket to examine gain on sale in this order, which is procedural in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Director, Division of the Commission Clerk and Administrative Services, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the

ORDER NO. PSC-04-0073-FOF-WS

DOCKET NO. 031071-WS

PAGE 10

appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure. Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

Florida Water Services Corporation  
Description of Lake County Water and Wastewater Territory Deleted

**LAKE COUNTY**

**Description Of Water Territory Served**

**PALISADES COUNTRY CLUB**

**Township 22 South, Range 25 East, Lake County Florida.**

Section 1

The SE  $\frac{1}{4}$  of the NW  $\frac{1}{4}$  and the E  $\frac{3}{4}$  of the S  $\frac{1}{2}$  less and except the SW  $\frac{1}{4}$  of the SE  $\frac{1}{4}$  of said Section 1.

Section 2

The N  $\frac{1}{2}$  of the SW  $\frac{1}{4}$  of the SW  $\frac{1}{4}$  and the W  $\frac{1}{2}$  of NW  $\frac{1}{4}$  of the SW  $\frac{1}{4}$  of said Section 2.

Section 3

All of said Section 3 less and except the S  $\frac{1}{4}$  of the E  $\frac{1}{2}$  of the SW  $\frac{1}{4}$ .

Section 4

The N 990 feet of the W  $\frac{1}{2}$  of the E  $\frac{1}{2}$  of the NE  $\frac{1}{4}$  and the S  $\frac{3}{4}$  of the E  $\frac{1}{2}$  of the SE  $\frac{1}{4}$  and the E  $\frac{1}{4}$  of the NE  $\frac{1}{4}$  of said Section 4.

Section 9

The N  $\frac{1}{2}$  of the NE  $\frac{1}{4}$  of the NE  $\frac{1}{4}$  and the E  $\frac{1}{2}$  of the NW  $\frac{1}{4}$  of the NE  $\frac{1}{4}$  of said Section 9.

Section 11

All of that portion of said Section 11 lying Northwesterly of the shoreline of Lake Minneola.

Section 12

The NE  $\frac{1}{4}$  of the NE  $\frac{1}{4}$  and the E  $\frac{1}{2}$  of the NW  $\frac{1}{4}$  of the NE  $\frac{1}{4}$  and that portion of the W 410 feet of the E  $\frac{1}{2}$  of the SW  $\frac{1}{4}$  of the NE  $\frac{1}{4}$  of said Section 12 that is lying Northeasterly of the shoreline of Lake Minneola and the N 310 feet of the E 250 feet of the E  $\frac{1}{2}$  of the SW  $\frac{1}{4}$  of the NE  $\frac{1}{4}$  of said Section 12 and that portion of the W 925 feet of the NW  $\frac{1}{4}$  of said Section 12 lying northerly of County Road 561-A and the N 910 feet of the E 1810 feet of the NW  $\frac{1}{4}$  of said Section 12 less and except the S 210 feet of the E 1017 feet.

Section 14

The S 205 feet of the W 430 feet of the N 1114 feet of the NW  $\frac{1}{4}$  of said Section 14.

Section 15

The N 1450 feet of the E  $\frac{1}{2}$  of the E  $\frac{1}{2}$  of the NE  $\frac{1}{4}$  of said Section 15.

**Township 21 South, Range 25 East, Lake County Florida.**

Section 33

The SE  $\frac{1}{4}$  of the SE  $\frac{1}{4}$  of said Section 33.

Section 34

The SW  $\frac{1}{4}$  of the SW  $\frac{1}{4}$  of said Section 34.

**LAKE COUNTY**

**Description Of Water Territory Served**

**SUNSHINE PARKWAY**

In all or portions of Sections 14, 20, 21, 22, 23, 26, 27, 28, and 29, Township 21 South, Range 25 East, Lake County, Florida:

**Point of Beginning at Northwest corner of Section 21, Township 21 South, Range 25 East**

<u>Call Number</u>	<u>Bearing or Central Angle</u>	<u>Distance or Arc Length</u>	<u>Radius</u>	<u>Annotation</u>
1.	South 89°47'30" East	1,677.45 feet		East from the Point of Beginning along the North line of Section 21 to a point 1,677.45 feet East of the Northwest Corner.
2.	South 00°31'28" West	990.00 feet		South to a point 990.00 feet South of the North line of Section 21 and 1,679.26 feet East of the West line of Section 21.
3.	South 89°47'30" East	990.00 feet		East to a point 990.00 feet South of the North line of Section 21 and 2,664.00 feet West of the East line of Section 21.
4.	North 00°31'28" East	990.00 feet		North to the North line of Section 21 and the North quarter corner.
5.	South 89°47'30" East	2,667.45 feet		East along the North line of Section 21 to the Northeast corner of Section 21 and the Northwest corner of Section 22, Township 21 South, Range 25 East.
6.	North 89°34'35" East	5,256.76 feet		East along the North line of Section 22 to the Northeast corner of Section 22 and the Southwest corner of Section 14 Township 21 South, Range 25 East.
7.	North 00°12'47" East	1,590.21 feet		North along the West line of Section 14 to a point 1,590.21 feet North of the South line of Section 14 and the intersection with the Southerly right of way line of the State Road 19.

**LAKE COUNTY**

**Description Of Water Territory Served**

**SUNSHINE PARKWAY (Cont.)**

<u>Call Number</u>	<u>Bearing or Central Angle</u>	<u>Distance or Arc Length</u>	<u>Radius</u>	<u>Annotation</u>
8.	North 46°59'31" East	1,142.53 feet		Northeasterly along the Southerly right of way line of State Road 19 to a point of 2,375.44 feet North of the South line of Section 14 and 832.58 feet East of the West line of Section 14
9.	North 36°08'33" East	2,245.56 feet		Northeasterly along the Southerly right of way of State Road 19 to a point 4,274.80 feet North of the South line of Section 14 and 2,205.61 feet East of the West line of Section 14.
10.	South 89°53'13" East	2,921.23 feet		East along a line 4,290 feet North of the South line of Section 14 to a point on the East line of Section 14, 4,290 feet North of the Southeast corner of Section 14.
11.	South 00°58'03" West	4,290.00 feet		South along the East line of Section 14, 4,290 feet to the Southeast corner of Section 14 and the Northeast corner of Section 23, Township 21 South, Range 25 East.
12.	South 00°59'17" West	5,384.84 feet		South along the East line of Section 23 to the Southeast corner of Section 23 and the Northeast corner of Section 26 Township 21 South, Range 25 East.
13.	South 00°14'49" West	5,227.42 feet		South along the East line of Section 26 to the Southeast corner of Section 26.
14.	North 89°36'40" West	4,969.67 feet		West along the South line of Section 26 to the Southwest corner of Section 26 and the Southeast corner of Section 27 Township 21 South, Range 25 East.

**LAKE COUNTY**

**Description Of Water Territory Served**

**SUNSHINE PARKWAY (Cont.)**

<u>Call Number</u>	<u>Bearing or Central Angle</u>	<u>Distance or Arc Length</u>	<u>Radius</u>	<u>Annotation</u>
15.	South 89°58'57" West	5,369.57 feet		West along the South line of Section 27 to the Southwest corner of Section 27 and the Southeast corner of Section 28, Township 21 South, Range 25 East.
16.	North 89°47'41" West	2,697.36 feet		West along the South line of Section 28 to a point on the South line of Section 28, 2,697.36 feet West of the Southeast corner of Section 28.
17.	South 89°43'49" West	2,573.50 feet		West along the South line of Section 28 to the Southwest corner of Section 28 and the Southeast corner of Section 29, Township 21 South, Range 25 East.
18.	South 89°43'49" West	5,279.83 feet		West along the South line of Section 29 to the Southwest corner of Section 29.
19.	North 00°12'00" East	5,283.88 feet		North along the West line of Section 29 to the Northwest corner of Section 29 and the Southwest corner of Section 20, Township 21 South, Range 25 East.
20.	North 00°33'05" East	1,650.00 feet		North along the West line of Section 20 to a point 1,650.00 feet North of the Southwest corner of Section 20.
21.	North 89°41'20" East	2,658.04 feet		East along a line 1,650.00 feet North of the South line of Section 20 to a point intersecting the West line of the East half of Section 20, 2,658.04 feet East of the West line of Section 20.

**LAKE COUNTY**

**Description Of Water Territory Served**

**SUNSHINE PARKWAY (Cont.)**

<u>Call Number</u>	<u>Bearing or Central Angle</u>	<u>Distance or Arc Length</u>	<u>Radius</u>	<u>Annotation</u>
22.	North 00°25'52" East	1,917.92 feet		North along the West line of the East half of Section 20 to a point of intersection with the Southerly right of way line of US Highway 27 (State Road 25) 1,750.68 feet South of the North line of Section 20 and 2,653.71 feet East of the West line of Section 20.
23.	South 68°11'58" East	464.55 feet		Southeasterly along the Southerly right of way line of US Highway 27 (State Road 25) to a point 1,924.25 feet South of the North line of Section 20 and 2,183.87 feet West of the East line of Section 20.
24.	South 76°05'01" East	1,844.11 feet		Southeasterly along the Southerly right of way line of US Highway 27 (State Road 25) to a point of intersection with the East line of Section 20 and the West line of Section 21, Township 21 South, Range 25 East, 182.35 feet North of the West quarter corner of Section 21.
25.	North 00°37'54" East	2,469.45 feet		North along the West line of Section 21 to the Northwest corner of Section 21 and the Point of Beginning.

**LAKE COUNTY**

**Description Of Wastewater Territory Served**

**SUNSHINE PARKWAY**

In all or portions of Sections 14, 20, 21, 22, 23, 26, 27, 28, and 29, Township 21 South, Range 25 East, Lake County, Florida:

**Point of Beginning at Northwest corner of Section 21, Township 21 South, Range 25 East**

<u>Call Number</u>	<u>Bearing or Central Angle</u>	<u>Distance or Arc Length</u>	<u>Radius</u>	<u>Annotation</u>
1.	South 89°47'30" East	1,677.45 feet		East from the Point of Beginning along the North line of Section 21 to a point 1,677.45 feet East of the Northwest Corner.
2.	South 00°31'28" West	990.00 feet		South to a point 990.00 feet South of the North line of Section 21 and 1,679.26 feet East of the West line of Section 21.
3.	South 89°47'30" East	990.00 feet		East to a point 990.00 feet South of the North line of Section 21 and 2,664.00 feet West of the East line of Section 21.
4.	North 00°31'28" East	990.00 feet		North to the North line of Section 21 and the North quarter corner.
5.	South 89°47'30" East	2,667.45 feet		East along the North line of Section 21 to the Northeast corner of Section 21 and the Northwest corner of Section 22, Township 21 South, Range 25 East.
6.	North 89°34'35" East	5,256.76 feet		East along the North line of Section 22 to the Northeast corner of Section 22 and the Southwest corner of Section 14 Township 21 South, Range 25 East.
7.	North 00°12'47" East	1,590.21 feet		North along the West line of Section 14 to a point 1,590.21 feet North of the South line of Section 14 and the intersection with the Southerly right of way line of the State Road 19.



**LAKE COUNTY**

**Description of Wastewater Territory Served**

**SUNSHINE PARKWAY (Cont.)**

<u>Call Number</u>	<u>Bearing or Central Angle</u>	<u>Distance or Arc Length</u>	<u>Radius</u>	<u>Annotation</u>
8.	North 46°59'31" East	1,142.53 feet		Northeasterly along the Southerly right of way line of State Road 19 to a point of 2,375.44 feet North of the South line of Section 14 and 832.58 feet East of the West line of Section 14
9.	North 36°08'33" East	2,245.56 feet		Northeasterly along the Southerly right of way of State Road 19 to a point 4,274.80 feet North of the South line of Section 14 and 2,205.61 feet East of the West line of Section 14.
10.	South 89°53'13" East	2,921.23 feet		East along a line 4,290 feet North of the South line of Section 14 to a point on the East line of Section 14, 4,290 feet North of the Southeast corner of Section 14.
11.	South 00°58'03" West	4,290.00 feet		South along the East line of Section 14, 4,290 feet to the Southeast corner of Section 14 and the Northeast corner of Section 23, Township 21 South, Range 25 East.
12.	South 00°59'17" West	5,384.84 feet		South along the East line of Section 23 to the Southeast corner of Section 23 and the Northeast corner of Section 26 Township 21 South, Range 25 East.
13.	South 00°14'49" West	5,227.42 feet		South along the East line of Section 26 to the Southeast corner of Section 26.
14.	North 89°36'40" West	4,969.67 feet		West along the South line of Section 26 to the Southwest corner of Section 26 and the Southeast corner of Section 27 Township 21 South, Range 25 East.

**LAKE COUNTY**

**Description of Wastewater Territory Served**

**SUNSHINE PARKWAY (Cont.)**

<u>Call Number</u>	<u>Bearing or Central Angle</u>	<u>Distance or Arc Length</u>	<u>Radius</u>	<u>Annotation</u>
15.	South 89°58'57" West	5,369.57 feet		West along the South line of Section 27 to the Southwest corner of Section 27 and the Southeast corner of Section 28, Township 21 South, Range 25 East.
16.	North 89°47'41" West	2,697.36 feet		West along the South line of Section 28 to a point on the South line of Section 28, 2,697.36 feet West of the Southeast corner of Section 28.
17.	South 89°43'49" West	2,573.50 feet		West along the South line of Section 28 to the Southwest corner of Section 28 and the Southeast corner of Section 29, Township 21 South, Range 25 East.
18.	South 89°43'49" West	5,279.83 feet		West along the South line of Section 29 to the Southwest corner of Section 29.
19.	North 00°12'00" East	5,283.88 feet		North along the West line of Section 29 to the Northwest corner of Section 29 and the Southwest corner of Section 20, Township 21 South, Range 25 East.
20.	North 00°33'05" East	1,650.00 feet		North along the West line of Section 20 to a point 1,650.00 feet North of the Southwest corner of Section 20.
21.	North 89°41'20" East	2,658.04 feet		East along a line 1,650.00 feet North of the South line of Section 20 to a point intersecting the West line of the East half of Section 20, 2,658.04 feet East of the West line of Section 20.

**LAKE COUNTY**

**Description of Wastewater Territory Served**

**SUNSHINE PARKWAY (Cont.)**

<u>Call Number</u>	<u>Bearing or Central Angle</u>	<u>Distance or Arc Length</u>	<u>Radius</u>	<u>Annotation</u>
22.	North 00°25'52" East	1,917.92 feet		North along the West line of the East half of Section 20 to a point of intersection with the Southerly right of way line of US Highway 27 (State Road 25) 1,750.68 feet South of the North line of Section 20 and 2,653.71 feet East of the West line of Section 20.
23.	South 68°11'58" East	464.55 feet		Southeasterly along the Southerly right of way line of US Highway 27 (State Road 25) to a point 1,924.25 feet South of the North line of Section 20 and 2,183.87 feet West of the East line of Section 20.
24.	South 76°05'01" East	1,844.11 feet		Southeasterly along the Southerly right of way line of US Highway 27 (State Road 25) to a point of intersection with the East line of Section 20 and the West line of Section 21, Township 21 South, Range 25 East, 182.35 feet North of the West quarter corner of Section 21.
25.	North 00°37'54" East	2,469.45 feet		North along the West line of Section 21 to the Northwest corner of Section 21 and the Point of Beginning.