

# CLASS "C"

## WATER and/or SEWER UTILITIES

(Gross Revenue of Less Than \$150,000 Each)

RECEIVED

MAR 15 1991

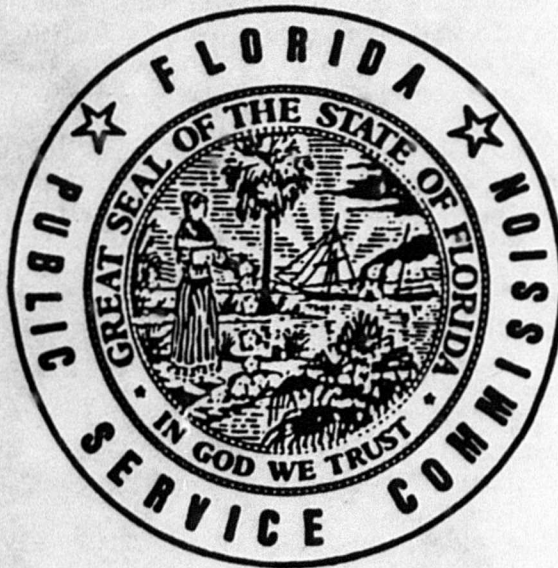
# ANNUAL REPORT

Fla. Public Service Commission  
Division of Water and Sewer

OF

SU114 SU 51  
HUDSON BAY COMPANY (HUDSON UTILITIES, INC. D/B/A)  
14334 OLD DIXIE HIGHWAY  
HUDSON, FL 34667-1134

104-5  
Certificate Number(s)



OFFICIAL COPY  
DIVISION OF  
WATER AND SEWER  
Do Not Remove from this Office

RECEIVED  
FLORIDA PUBLIC  
SERVICE COMMISSION  
1991 MAR 15 AM 7:55  
MAIL ROOM

FOR THE  
YEAR ENDED DECEMBER 31, 19 90

## 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.
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 statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. 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 Sewer  
101 East Gaines Street  
Tallahassee, Florida 32399-0873

TABLE OF CONTENTS

Financial Section	Page
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant <sup>†</sup>	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payments For Services Rendered By Other Than Employees	F-7
Contributions In Aid Of Construction	F-8
Cost Of Capital Used For AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
Water Operating Section	Page
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation By Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Other Water System Information	W-6
Sewer Operating Section	Page
Sewer Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation By Primary Account - Sewer	S-2
Sewer Operation and Maintenance Expense	S-3
Sewer Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Other Sewer System Information	S-5
Verification Section	Page
Verification	V-1



UTILITY NAME: HUDSON UTILITIES, INC.

 YEAR OF REPORT  
 DECEMBER 31, 1910

## INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
<b>Gross Revenue:</b>					
Residential		\$	\$ 97058	\$	\$ 97058
Commercial			81275		81275
Industrial					
Multiple Family					
Guaranteed Revenues					
Other (Specify) <u>CONNECTION FEES</u>			580		580
<b>Total Gross Revenue</b>		\$	\$ 178913	\$	\$ 178913
<b>Operation Expense (Must tie to Pages W-3 and S-3)</b>	W-3 S-3	\$	\$ 163253	\$	\$ 163253
Depreciation Expense	F-5		52647		52647
Amortization Expense <u>CIAC</u>			(20013)		(20013)
Taxes Other Than Income	F-7		21362		21362
Income Taxes	F-7				
<b>Total Operating Expense</b>		\$	\$ 217249	\$	\$ 217249
<b>Net Operating Income (Loss)</b>		\$	\$ (38336)	\$	\$ (38336)
<b>Other Income:</b>					
Nonutility Income <u>LNT</u>		\$	\$ 630	\$	\$ 630
<b>Other Deductions: EXPIRED BOND COSTS</b>					
Miscellaneous Nonutility Expenses <u>DER FINE</u>		\$	\$ 4171	\$	\$ 4171
Interest Expense			6000		6000
<u>AMORT. LOAN COSTS</u>			20803		20803
			5264		5264
<b>Net Income (Loss)</b>		\$	\$ (63944)	\$	\$ (63944)

UTILITY NAME: HUDSON UTILITIES, INC.

 YEAR OF REPORT  
 DECEMBER 31, 1990

## COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant In Service (101-105) -----	F-5,W-1,S-1	\$1227782	\$787974
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	147562	94915
Net Utility Plant -----		\$1080220	\$693059
Cash -----		9055	210
Customer Accounts Receivable (141) -----			
Other Assets (Specify) -----		21897	1072
ACQUISITION ADJ. -----		50730	50730
DEPOSITS, MISC. ASSETS -----		180764	731424
NON-UTILITY PROP. -----		256	256
PLANT MATLS + SUPPLIES INVENTORY -----		4545	0
Total Assets -----		\$1347167	\$876811
<b>Liabilities And Capital:</b>			
Common Stock Issued (201) -----	F-6	\$ 100	\$ 100
Preferred Stock Issued (204) -----	F-6		
Other Paid In Capital (211) -----		375675	375675
Retained Earnings (215) -----	F-6	(374988)	(308830)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ 1787	\$ 66945
Long-Term Debt (224) -----	F-6	\$400000	\$ 55000
Accounts Payable (231) -----		252757	185090
Notes Payable (232) <u>HOUGH + Co.</u> -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		32292	12071
Other Liabilities (Specify) <u>N/E - JUD. BARMANN</u> -----		7000	7000
<u>ACCRUED EXP. - TAXES, INT, BOND ISS. COSTS</u> -----		713426	77933
<u>SHAREHOLDER LOANS</u> -----		41496	52057
Advances For Construction -----		736093	794246
Contributions In Aid Of Construction - Net (271-272) -----	F-8	363316	242469
Total Liabilities And Capital -----		\$1347167	\$876811

UTILITY NAME: HUDSON UTILITIES INC

YEAR OF REPORT  
DECEMBER 31, 1990

NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101)	\$	\$1,200,771	\$	\$1,200,771
Construction Work In Progress (105)		170		170
Other (Specify) <u>FLOWMETER</u>		14,597		14,597
<u>DONATED TO PASCO COUNTY</u>		72,250		72,250
<u>UTILITY PLANT PURCHASED</u>				
Total Utility Plant	\$	\$1,227,782	\$	\$1,227,782

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year	\$	\$ 94,915	\$	\$ 94,915
Credits During Year:				
Accruals charged to depreciation account	\$	\$ 526,472	\$	\$ 526,472
Salvage				
Other credits (specify)				
Total credits	\$	\$ 1,475,622	\$	\$ 1,475,622
Debits During Year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance End Of Year	\$	\$ 147,562	\$	\$ 147,562

① BACK TANGIBLE TAXES OWED  
FOR VIVA VILLAS @ 12/31/90  
CONTINGENT UPON PSC APPROVAL  
TO ACQUIRE.

UTILITY NAME: HUDSON UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>
---------------------------------------------

## CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share -----	1	-----
Shares authorized -----	2	-----
Shares issued and outstanding -----	1	-----
Total par value of stock issued -----	1	-----
Dividends declared per share for year -----	0	-----

## RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year -----	\$ -----	\$ 308830
Changes during the year (specify): <u>HUDSON POS. TO 1989 FOR ACCRET + SEWAGE TRMT.</u> <u>CURRENT YEAR LOSS</u>	-----	( 22111 ) ( 63944 )
Balance end of year -----	\$ -----	\$ 374988

## PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year -----	\$ -----	\$ -----
Changes during the year (specify): ----- -----	-----	-----
Balance end of year -----	\$ -----	\$ -----

## LONG TERM DEBT ( 224 )

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal Per Balance Sheet Date
	Rate	Pymts	
<u>WM R BUGH + CO, CONSTRUCTION LOAN, ISSD 7/11/90</u> <u>MATURES IN 41 mos. 11/93; INT. PAID SEMI-</u> <u>ANNUALLY</u>	13	Semi- Ann. INT.	40000.0
Total -----			\$ 400000



UTILITY NAME:

HUDSON UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1990

TAXES ACCRUED ( 236 )

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$	\$ 12071	\$	\$
Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax		73822		
Federal income tax				
State income tax				
Regulatory assessment fee		6220		
Other (Specify) <u>TANGIBLE TAX - UTIL</u>				
<u>VILLAS CAPITALIZED</u>		12250		
Total Taxes Accrued	\$	\$ 44363	\$	\$
Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax		10573		
Federal income tax				
State income tax				
Regulatory assessment fee		1498		
Other (Specify)				
Total Taxes Paid	\$	\$ 12071	\$	\$
Balance end of year	\$	\$ 32292	\$	\$

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more.

Name of Recipient	Amount	Description of Service
STACY BAMMANN	\$ 6603	CLERICAL
JUDITH BAMMANN	\$ 4100	DEC. MGMT
GUSSIE KURTZ	\$ 2760	CLERICAL
EFFIE LINDIAKOS	\$ 2127	CLERICAL
ROBERT BAMMANN	\$ 37332	CONSTRUCTION DRAWS
ROBERT BAMMANN	\$ 19200	ACCRUED CONTRACTUAL FEES
AILEEN DELEHANTY	\$ 2934	ACCOUNTING + TAXES
SCOTT KNOX	\$ 15277	ATTORNEY FEES - MISC + CONSTRUCTION
CHARLES GRIFFEN	\$ 28500	ENGINEERING SERVICES - PLANT IN SUP.
MARELLI CONSTRUCTION	\$ 229849	CONSTRUCTION - PARTS 1, 2, 4-6.
	\$	
	\$	

UTILITY NAME: HUDSON UTILITIES INC

YEAR OF REPORT  
DECEMBER 31, 19 90

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year	\$	\$ 330266	\$ 330266
Add credits during year			
Total	\$	\$ 141709	\$ 141709
Deduct charges during year		850	850
Balance end of year		107809	107809
Less Accumulated Amortization			
Net CIAC	\$	\$ 363316	\$ 363316

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Sewer
Sub-total		\$	\$
Report below all capacity charges, main extension charges and customer connections charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
INDIVIDUAL RESIDENTIAL CONNECTIONS	72	\$ 10	\$ 720
Total Credits During Year		\$	\$ 720

\*\* COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR \*\*

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 19____
---------------------------------------

SCHEDULE 'A'

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

Class of Capital (a)	Dollar Amount (1) (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
<b>Total</b>	\$	<b>100.00 %</b>		%

- (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:	____.____ %
Commission order approving AFUDC rate:	_____

\*\* COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR \*\*

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 19__
-------------------------------------

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	\$	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
<b>Total</b>	\$	\$	\$	\$	\$

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

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 19\_\_

WATER UTILITY PLANT ACCOUNTS

N/A

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises	-----	-----	-----	-----
303	Land and Land Rights	-----	-----	-----	-----
304	Structures and Improvements	-----	-----	-----	-----
305	Collecting and Impounding Reservoirs	-----	-----	-----	-----
306	Lake, River and Other Intakes	-----	-----	-----	-----
307	Wells and Springs	-----	-----	-----	-----
308	Infiltration Galleries and Tunnels	-----	-----	-----	-----
309	Supply Mains	-----	-----	-----	-----
310	Power Generation Equipment	-----	-----	-----	-----
311	Pumping Equipment	-----	-----	-----	-----
320	Water Treatment Equipment	-----	-----	-----	-----
330	Distribution Reservoirs and Standpipes	-----	-----	-----	-----
331	Transmission and Distribution Mains	-----	-----	-----	-----
333	Services	-----	-----	-----	-----
334	Meters and Meter Installations	-----	-----	-----	-----
335	Hydrants	-----	-----	-----	-----
339	Other Plant and Miscellaneous Equipment	-----	-----	-----	-----
340	Office Furniture and Equipment	-----	-----	-----	-----
341	Transportation Equipment	-----	-----	-----	-----
342	Stores Equipment	-----	-----	-----	-----
343	Tools, Shop and Garage Equipment	-----	-----	-----	-----
344	Laboratory Equipment	-----	-----	-----	-----
345	Power Operated Equipment	-----	-----	-----	-----
346	Communication Equipment	-----	-----	-----	-----
347	Miscellaneous Equipment	-----	-----	-----	-----
348	Other Tangible Plant	-----	-----	-----	-----
	Total Water Plant	\$ =====	\$ =====	\$ =====	\$ =====

UTILITY NAME: \_\_\_\_\_

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

N/A

YEAR OF REPORT  
DECEMBER 31, 19\_\_

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements	--	--	%	\$			\$
305	Collecting & Impounding Reservoirs	--	--	%				
306	Lake River & Other Intakes	--	--	%				
307	Well & Springs	--	--	%				
308	Infiltration Galleries & Tunnels	--	--	%				
309	Supply Mains	--	--	%				
310	Power Generating Equipment	--	--	%				
311	Pumping Equipment	--	--	%				
320	Water Treatment Equipment	--	--	%				
330	Distribution Reservoirs & Standpipes	--	--	%				
331	Trans. & Dist. Mains	--	--	%				
333	Services	--	--	%				
334	Meter & Meter Installations	--	--	%				
335	Hydrants	--	--	%				
339	Other Plant and Miscellaneous Equipment	--	--	%				
340	Office Furniture and Equipment	--	--	%				
341	Transportation Equipment	--	--	%				
342	Stores Equipment	--	--	%				
393	Tools, Shop and Garage Equipment	--	--	%				
344	Laboratory Equipment	--	--	%				
345	Power Operated Equipment	--	--	%				
346	Communication Equipment	--	--	%				
347	Miscellaneous Equipment	--	--	%				
348	Other Tangible Plant	--	--	%				
	Totals				\$	\$	\$	\$

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 19\_\_

WATER OPERATION AND MAINTENANCE EXPENSE

N/A

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	---
604	Employee Pensions and Benefits	---
610	Purchased Water	---
615	Purchased Power	---
616	Fuel for Power Production	---
618	Chemicals	---
620	Materials and Supplies	---
630	Contractual Services	---
640	Rents	---
650	Transportation Expense	---
655	Insurance Expense	---
665	Regulatory Commission Expenses	---
670	Bad Debt Expense	---
675	Miscellaneous Expenses	---
	Total Water Operation And Maintenance Expense	\$

WATER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Metered Customers:				
5/8 X 3/4"	---	---	---	---
1"	---	---	---	---
1 - 1/2"	---	---	---	---
2"	---	---	---	---
2 - 1/2"	---	---	---	---
3"	---	---	---	---
Other (Specify):				
_____	---	---	---	---
_____	---	---	---	---
_____	---	---	---	---
Unmetered Customers	---	---	---	---
Total Customers	=====	=====	=====	=====





UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 19__
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

WELLS AND WELL PUMPS

N/A

(a)	(b)	(c)	(d)	(e)
Year Constructed	-----	-----	-----	-----
Types of Well Construction and Casing	-----	-----	-----	-----
-----	-----	-----	-----	-----
Depth of Wells	-----	-----	-----	-----
Diameters of Wells	-----	-----	-----	-----
Pump - GPM	-----	-----	-----	-----
Motor - HP	-----	-----	-----	-----
Yields of Wells in GPD	-----	-----	-----	-----
Auxiliary Power	-----	-----	-----	-----

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	-----	-----	-----	-----
Capacity of Tank	-----	-----	-----	-----
Ground or Elevated	-----	-----	-----	-----

HIGH SERVICE PUMPING

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer	-----	-----	-----	-----
Type	-----	-----	-----	-----
Rated Horsepower	-----	-----	-----	-----
Pumps	-----	-----	-----	-----
Manufacturer	-----	-----	-----	-----
Type	-----	-----	-----	-----
Capacity in GPM	-----	-----	-----	-----
Average Number Of Hours Operated Per Day	-----	-----	-----	-----
Auxiliary Power	-----	-----	-----	-----

Utility Name \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 19 \_\_\_\_\_

SOURCE OF SUPPLY *N/A*

List for each source of supply:

Gals. per day of source	-----	-----	-----
Type of source	-----	-----	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	-----	-----	-----
Make	-----	-----	-----
Gals. per day capacity	-----	-----	-----
Method of measurement	-----	-----	-----

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 \* now being served -----
2. Present ERC's \* that system can efficiently serve -----
3. Estimated annual increase in ERC's \* -----
4. List fire fighting facilities and capacities -----  
-----
5. List percent of certificated area where service connections are installed (total for each county) -----
6. What is the current need for system upgrading and/or expansion? -----
7. What are plans for future system upgrading and/or expansion? -----  
-----
8. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? -----
9. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? -----

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

UTILITY NAME:

HUDSON UTILITIES INC.

YEAR OF REPORT  
DECEMBER 31, 1970

SEWER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 6246	\$	\$	\$ 6246
352	Franchises				
353	Land and Land Rights		28338		28338
354	Structures and Improvements	2156			2156
360	Collection Sewers - Force	618276	352058		970335
361	Collection Sewers - Gravity	91			91
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices		47453		47453
365	Flow Measuring Installations				
370	Receiving Wells	58326	47672		99998
371	Pumping Equipment		29328		29328
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	5970			5970
390	Office Furniture and Equipment	5544	3527		9070
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1786			1786
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Sewer Plant	\$ 698395	\$ 502376	\$	\$ 1200771

UTILITY NAME:

Hudson Utilities Inc.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER

YEAR OF REPORT  
DECEMBER 31, 1990

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures and Improvements	--	%	3.7%	412	--	80	--
360	Collection Sewers - Force	--	%	<del>37.3%</del>	2425	--	34610	--
361	Collection Sewers - Gravity	--	%	--	--	--	--	--
362	Special Collecting Structures	--	%	--	--	--	--	--
363	Services to Customers	--	%	--	--	--	--	--
364	Flow Measuring Devices	--	%	--	0	--	9491	--
365	Flow Measuring Installations	--	%	--	--	--	--	--
370	Receiving Wells	--	%	--	--	--	--	--
371	Pumping Equipment	--	%	4.0%	13228	--	4000	--
380	Treatment and Disposal Equipment	--	%	--	--	--	1627	--
381	Plant Sewers	--	%	--	--	--	--	--
382	Outfall Sewer Lines	--	%	--	--	--	--	--
389	Other Plant and Miscellaneous equipment	--	%	--	1222	--	401	--
390	Office Furniture and Equipment	--	%	--	1667	--	1512	--
391	Transportation Equipment	--	%	--	1628	--	--	--
392	Stores Equipment	--	%	--	--	--	--	--
393	Tools, Shop and Garage Equipment	--	%	--	--	--	--	--
394	Laboratory Equipment	--	%	--	--	--	--	--
395	Power Operated Equipment	--	%	--	--	--	--	--
396	Communication Equipment	--	%	16.67%	377	--	292	1473
397	Miscellaneous Equipment	--	%	--	--	--	--	--
398	Other Tangible Plant	--	%	--	--	--	--	--
399	Other Tangible Plant	--	%	--	--	--	--	--
400	Other Tangible Plant	--	%	--	--	--	--	--
Totals					3080		635	3705
					94915		52647	147562

UTILITY NAME: HUDSON UTILITIES INC.

YEAR OF REPORT  
DECEMBER 31, 1990

SEWER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ .
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	-----
704	Employee Pensions and Benefits	-----
710	Purchased Sewage Treatment	94182
711	<del>Sludge Removal Expense</del> LABOR & EXPENSES	2722
715	Purchased Power	3910
716	Fuel for Power Production	-----
718	Chemicals	-----
720	Materials and Supplies	4487
730	Contractual Services	42825
740	Rents	5837
750	Transportation Expense	317
755	Insurance Expense	-----
765	Regulatory Commission Expenses & RATE CASE EXPENSES	1976
770	Bad Debt Expense	-----
775	Miscellaneous Expenses	12505
	Total Sewer Operation And Maintenance Expense	\$ <u>168761</u>

SEWER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Measured Service				
Customers By Water				
Meter Size:				
5/8 X 3/4"				
1"				
1 - 1/2"				
2"				
2 - 1/2"				
3"				
Other (Specify):				
<u>COMMERCIAL</u>	43	6		49
Unmetered Customers <u>RESIDENTIAL</u>	241	335		576
Total Customers	<u>284</u>	<u>341</u>		<u>625</u>



UTILITY NAME: HUDSON UTILITIES INC.

YEAR OF REPORT  
DECEMBER 31, 19 70

SYSTEM NAME: \_\_\_\_\_

TREATMENT PLANT

Manufacturer	-----	-----	-----
Type	-----	-----	-----
"Steel" or "Concrete"	-----	-----	-----
Total Capacity	-----	-----	-----
Average Daily Flow	-----	-----	-----
Effluent Disposal	-----	-----	-----
Total Gallons of Sewage Treated	-----	-----	-----

MASTER LIFT STATION PUMPS

Manufacturer	<u>HBS</u>	-----	-----	-----
Capacity	<u>650 Gals/MIN.</u>	-----	-----	-----
Motor : Mfr.	-----	-----	-----	-----
Horsepower	<u>210 HP</u>	-----	-----	-----
Power (Electric or Mechanical)	<u>ELEC.</u>	-----	-----	-----

OTHER SEWER SYSTEM INFORMATION

1. Present number of ERC's \* being served -----
2. Maximum number of ERC's \* which can be -----
3. Estimated annual increase in ERC's \* -----
4. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. -----
5. State any plans and estimated completion dates for any enlargements of this system -----
6. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DER's rules. -----
  - b. Plans for funding and construction of the required upgrading. -----
  - c. Have these plans been coordinated with the DER? -----
  - d. Do they concur? -----
  - e. When will construction begin? -----
7. 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

**CERTIFICATION OF ANNUAL REPORT**

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)

*Phil Baum* (PRES) \*  
 (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.