

# CLASS "B"

## WATER and/or SEWER UTILITIES

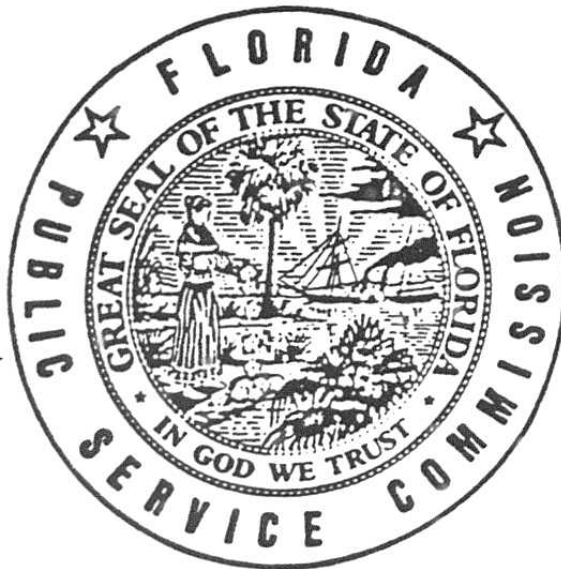
(Gross Revenue of \$150,000 or More but Less Than \$750,000 Each)

# ANNUAL REPORT

OF

SU408 36  
South Seas Utility Company  
12800 University Drive, Suite 260  
Ft. Myers, FL 33907-5335

268-5  
Certificate Number(s)



FOR THE  
YEAR ENDED DECEMBER 31, 19 99

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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 USQA.
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. 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

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# **EXECUTIVE SUMMARY**

CERTIFICATION OF ANNUAL REPORT

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
---


UTILITY NAME: South Seas Utility Company

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


- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 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<br>( X ) | NO<br>( ) | 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 )

  
 \_\_\_\_\_  
 (signature of chief executive officer of the utility) \*

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

  
 \_\_\_\_\_  
 (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.

ANNUAL REPORT OF

County: Lee

South seas Utility Company  
(Exact Name of Utility)

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

C/O Blacketer & Assoc.  
8270-105 College Parkway  
Fort Myers, FL 33919 Telephone: ( 941 ) 454-8500

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

Melanie Arnieri at the address above.  
Telephone: ( 941 ) 454-8500

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

8270-105 College Parkway  
Fort Myers, FL 33919  
Telephone: ( 941 ) 454-8500

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

Date of original organization of the utility: 12 / 10 / 75

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 5 percent or more of the voting securities of the utility:

	Name	Percent Ownership
1.	Mariner Group, Inc.	95.0 %
2.	Willoughby T. Cox, Jr.	5.0 %
3.		%
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

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
Joe K. Blacketer	N/A	Mariner Group, Inc.	General Administration
Melanie Arneri	N/A	Mariner Group, Inc.	Accounting
B. Kenneth Gatlin	N/A	Attorney	Legal

- (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.

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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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.

- A. Company founded in 1975.
- B. Company provides "sewer only" utility service to South Seas Plantation.
- C. Provides the best and most reasonable sewer utility service within the certified area.
- D. None.
- E. Commercial and residential growth is minimal.
- F. None.

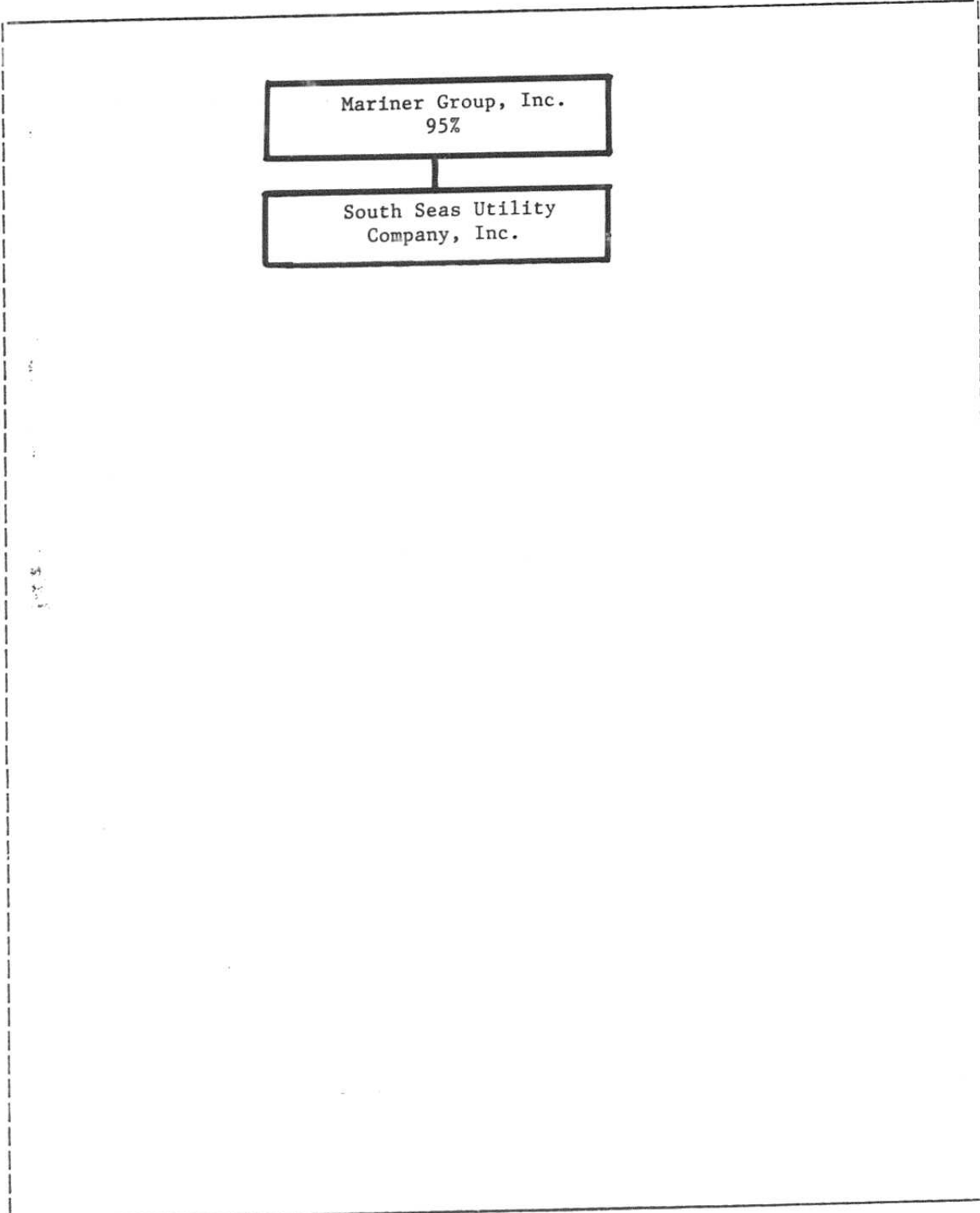


UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

PARENT / AFFILIATE ORGANIZATION CHART  
Current as of 12/31/97

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).



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
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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)
Joe K. Blacketer	President	5	\$ None \$ \$ \$ \$ \$ \$ \$ \$

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)
Robert M. Taylor	Director	1	\$ None
Joe K. Blacketer	Director	1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
NONE		\$	

\*Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
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AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Joe K. Blacketer	Mariner Group, Inc.	Affiliation	Mariner Group, Inc. C/O Blacketer & Assoc. 8270-105 College Pkwy. Ft. Myers, FL 33919

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT  
OF PROVIDING WATER OR SEWER SERVICE

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
NONE	\$ NONE	NONE	\$ NONE	NONE	\$ NONE	NONE

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased/ or (S)old (d)	AMOUNT (e)
Mariner Group, Inc.	Management	Annual	\$	\$ 12,000.00
Mariner Group, Inc.	Accounting	Annual	\$	\$ 24,000.00

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment.
  - purchase, sale or transfer of land and structures.
  - purchase, sale or transfer of securities.
  - noncash transfers of assets.
  - noncash dividends other than stock dividends.
  - writeoff of bad debts or loans.
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item (column (c) - column (d)).
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE	NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
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COMPOSITE STATISTICS FOR ALL  
PRIVATELY OWNED WATER AND SEWER UTILITIES UNDER AGENCY JURISDICTION

DESCRIPTION (a)	WATER (b)	SEWER (c)
PLANT (Intrastate Only)(000's Omitted):		
Plant in Service _____	\$ _____	\$ 2,224
Construction Work In Progress _____	_____	_____
Plant Acquisition Adjustment _____	_____	_____
Plant Held For Future Use _____	_____	_____
Materials and Supplies _____	_____	_____
Less:		
Accumulated Depreciation and Accumulated Amortization _____	_____	963
Contributions In Aid Of Construction _____	_____	224
Net Book Cost _____	\$ _____	\$ 1,037
REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):		
Operating Revenues _____	\$ _____	\$ 481
Depreciation and Amortization Expense _____	\$ _____	\$ 78
Income Tax Expense _____	_____	32
Taxes Other Than Income _____	_____	370
Other Operating Expenses _____	_____	_____
Total Operating Expenses _____	\$ _____	\$ 480
Net Operating Income _____	\$ _____	\$ 1
Other Income _____	\$ _____	\$ _____
Other Income Deductions _____	_____	64
Net Income _____	\$ _____	\$ (63)
CUSTOMERS (Intrastate Only):		
Residential - Yearly Average _____	_____	33
Commercial - Yearly Average _____	_____	12
Industrial - Yearly Average _____	_____	20
Others - Yearly Average _____	_____	_____
Total _____	_____	65
OTHER STATISTICS (Intrastate Only):		
Average Annual Residential Use Per 1,000 Gallons _____	_____	_____
Average Annual Residential Cost Per 1,000 Gallons _____	\$ _____	\$ _____
Average Residential Monthly Bill _____	\$ _____	\$ 34
Gross Plant Investment Per Customer _____	_____	_____



**FINANCIAL  
SECTION**

UTILITY NAME: South Seas Utility Company

 YEAR OF REPORT  
 DECEMBER 31, 1997

## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-105	Utility Plant	F-5	\$ 2,223,924	\$ 2,206,152
108-110	Less: Accumulated Depreciation and Amortization	F-6	963,288	864,437
	Net Plant		\$ 1,260,636	\$ 1,341,715
114-115	Utility Plant Acquisition Adjustments (Net)	F-5	NONE	NONE
	Other Plant Adj. (Specify)		NONE	NONE
	Total Net Utility Plant		\$ 1,260,636	\$ 1,341,715
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-7	\$ NONE	\$ NONE
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$ NONE	\$ NONE
123	Investment In Associated Companies	F-8		
124	Utility Investments	F-8		
125	Other Investments	F-8		
127	Other Special Funds	F-8		
	Total Other Property & Investments		\$ NONE	\$ NONE
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ NONE	\$ NONE
132	Special Deposits	F-7		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9	45,444	23,694
145	Accounts Receivable from Associated Companies	F-10	NONE	NONE
146	Notes Receivable from Associated Companies	F-10	NONE	NONE
151	Material and Supplies		NONE	NONE
162	Prepayments	F-11	6,116	6,110
171	Accrued Interest and Dividends Receivable		NONE	NONE
174	Misc. Current and Accrued Assets			
	Total Current and Accrued Assets		\$ 51,560	\$ 29,804

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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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-12	\$ 3,402	\$ 5,598
182	Extraordinary Property Losses	F-12	NONE	NONE
186	Misc. Deferred Debits	F-11	NONE	NONE
190	Accumulated Deferred Income Taxes		NONE	NONE
	Total Deferred Debits		\$ 3,402	\$ 5,598
	TOTAL ASSETS AND OTHER DEBITS		\$ 1,315,598	\$ 1,377,117

NOTES TO THE BALANCE SHEET

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

UTILITY NAME:

South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

## 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-14	\$ 810	\$ 810
204	Preferred Stock Issued	F-14	NONE	NONE
211	Other Paid-In Capital		800,000	800,000
212	Discount on Capital Stock		NONE	NONE
213	Capital Stock Expense		NONE	NONE
214-215	Retained Earnings	F-15	(464,102)	(404,296)
216	Reacquired Capital Stock		NONE	NONE
218	Proprietary Capital (Proprietorship and Partnership Only)		NONE	NONE
	Total Equity Capital		\$ 336,708	\$ 396,514
LONG TERM DEBT				
221	Bonds	F-16	NONE	NONE
223	Advances from Associated Companies	F-16	NONE	NONE
224	Other Long Term Debt	F-14	547,445	576,081
	Total Long Term Debt		\$ 547,445	\$ 576,081
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		\$ 45,796	\$ 52,104
232	Notes Payable	F-13	NONE	NONE
233	Accounts Payable to Associated Co.	F-13	NONE	NONE
234	Notes Payable to Associated Co.	F-13	126,650	73,939
235	Customer Deposits		NONE	NONE
236	Accrued Taxes	F-17	32,364	31,443
237	Accrued Interest	F-18	2,195	2,196
238	Accrued Dividends		NONE	NONE
239	Matured Long Term Debt		NONE	NONE
240	Matured Interest		NONE	NONE
241	Miscellaneous Current and Accrued Liabilities	F-19	NONE	NONE
	Total Current and Accrued Liabilities		\$ 207,005	\$ 159,682

F-2(a)

UTILITY NAME: South Seas Utility Company

 YEAR OF REPORT  
 DECEMBER 31, 19 97

## 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-12	\$	\$
252	Advances for Construction	F-19		
253	Other Deferred Credits			
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$ NONE	\$ NONE
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$ NONE	\$ NONE
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions In Aid of Construction	F-20	\$ 406,355	\$ 406,355
272	Accumulated Amortization of Contributions In Aid of Construction	F-21	181,915	161,515
	Total Net C.I.A.C.		\$ 224,440	\$ 244,840
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accum. Deferred Income Taxes		\$ NONE	\$ NONE
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 1,315,598	\$ 1,377,117

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
---

UTILITY NAME: South Seas Utility Company

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	\$ 459,236	F-3(b)	\$ 481,346
401	Operating Expenses	\$ 338,508	F-3(b)	\$ 369,670
403	Depreciation Expense	77,364	F-6	78,451
406	Amortization of Utility Plant			
	Acquisition Adjustment	NONE		NONE
407	Amortization Expense	NONE		NONE
408.1	Taxes Other Than Income	31,561	F-17	31,781
409.1	Income Taxes	NONE	F-17	NONE
410.10	Deferred Income Taxes	NONE		NONE
411.10	Provision for Deferred Income Taxes - Credit	NONE		NONE
412.10	Investment Tax Credits Deferred to Future Periods	NONE		NONE
412.11	Investment Tax Credits Restored to Operating Income	NONE		NONE
	Utility Operating Expenses	\$ 447,433		\$ 479,902
	Utility Operating Income	\$ 11,803		\$ 1,444
413	Income From Utility Plant Leased to Others	NONE		NONE
414	Gains (Losses) From Disposition of Utility Property	NONE		NONE
	Total Utility Operating Income [Enter here and on Page F-3(c)]	\$ 11,803		\$ 1,444

F-3(a)

COMPARATIVE OPERATING STATEMENT (Cont'd)

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	SEWER (i)	OTHER (j)
W-3	\$ _____	S-3	\$ 481,346	\$ _____
W-2	\$ _____	S-2	\$ 369,670	\$ _____
F-6	-----	F-6	78,451	-----
F-6	-----	F-6	NONE	-----
F-17	-----	F-17	NONE	-----
F-17	-----	F-17	31,781	-----
	-----		NONE	-----
	-----		NONE	-----
	-----		NONE	-----
	-----		NONE	-----
	-----		NONE	-----
	-----		NONE	-----
	\$ _____		\$ 479,902	\$ _____
	\$ _____		\$ 1,444	\$ _____
	-----		NONE	-----
	-----		NONE	-----
	\$ _____		\$ 1,444	\$ _____

F-3(b)

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 19 97

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)]	\$ 11,803		\$ 1,444
	OTHER INCOME AND DEDUCTIONS			
415	Revenues From Merchandising, Jobbing and Contract Deductions	\$ NONE		\$ NONE
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			
420	Allowance for Funds Used During Construction			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions	\$ NONE		\$ NONE
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income	\$	F-17	\$
409.20	Income Taxes		F-17	
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	\$ NONE		\$ NONE
	INTEREST EXPENSE			
427	Interest Expense	\$ 50,748	F-18	\$ 60,491
428	Amortization of Debt Discount & Expense	3,712	F-12	3,712
429	Amortization of Premium on Debt	NONE	F-12	NONE
	Total Interest Expense	\$ 54,460		\$ 64,203
	EXTRAORDINARY ITEMS			
433	Extraordinary Income	\$		\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items	\$ NONE		\$ NONE
	NET INCOME	\$ (42,657)		\$ (62,759)



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	SEWER UTILITY (e)
101	Utility Plant In Service	F-5	\$ N/A	\$ 2,223,924
	Less:			
108	Nonused and Useful Plant (1)			NONE
110	Accumulated Depreciation	F-6		963,288
271	Accumulated Amortization	F-6		
271	Contributions In Aid of Construction	F-20		406,355
252	Advances for Construction	F-19		
	Subtotal		\$	\$ 854,281
	Additions:			
272	Accumulated Amortization of Contributions In Aid of Construction	F-21		181,915
	Subtotal		\$	\$ 1,036,196
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-5		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5		
	Working Capital Allowance (3)			46,209
	Other (Specify):			
	RATE BASE		\$	\$ 1,082,405
	UTILITY OPERATING INCOME		\$	\$ 1,444
	ACHIEVED RATE OF RETURN			.13 %

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Balance Sheet Method, beginning-year end average.

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
	Plant Accounts:				
101	Utility Plant In Service	\$	\$ 2,223,924	\$	\$ 2,223,924
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work In Progress				
	Total Utility Plant	\$ N/A	\$ 2,223,924	\$ N/A	\$ 2,223,924

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACQUISITION ADJUSTMENTS (114):				
	\$	\$	\$	\$
Total Plant Acquisition Adjs.	\$ N/A	\$ NONE	\$ N/A	\$ NONE
ACCUMULATED AMORTIZATION (115):				
	\$	\$	\$	\$
Total Accumulated Amortization	\$ N/A	\$ NONE	\$ N/A	\$ NONE
Net Acquisition Adjustments	\$ N/A	\$ NONE	\$ N/A	\$ NONE

UTILITY NAME: South Seas Utility Company

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ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$	\$ 864,437	\$	\$ 864,437
Credit during year:				
Accruals charged to Account 108	\$	\$ 98,851	\$	\$ 98,851
Accruals charged other accounts (specify)				
-----				
Salvage				
Other credits (specify)				
-----				
Total credits	\$	\$ 98,851	\$	\$ 98,851
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
-----				
Total debits	\$	\$	\$	\$
Balance end of year	\$ <u>N/A</u>	\$ <u>963,288</u>	\$ <u>NONE</u>	\$ <u>963,288</u>

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$	\$ NONE	\$	\$ NONE
Credit during year:				
Accruals charged to Account 110	\$	\$	\$	\$
Other credits (specify)				
-----				
Total credits	\$	\$ NONE	\$	\$ NONE
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Other debits (specify)				
-----				
Total debits	\$	\$ NONE	\$	\$ NONE
Balance end of year	\$ <u>N/A</u>	\$ <u>NONE</u>	\$ <u>N/A</u>	\$ <u>NONE</u>

UTILITY NAME: South Seas Utility Company

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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)
	\$ -----	\$ -----	\$ -----	\$ -----
	-----	-----	-----	-----
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Total Nonutility Property	\$ NONE	\$ NONE	\$ NONE	\$ NONE

SPECIAL DEPOSITS (ACCT. 132)

Report hereunder all special deposits carried in Accounts 132.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (ACCT. 132):	\$ -----
-----	-----
-----	-----
-----	-----
-----	-----
Total Special Deposits	\$ NONE

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

South Seas Utility Company

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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)	\$ -	\$ -
Total Investment In Associated	\$ -	\$ NONE
UTILITY INVESTMENTS (ACCT. 124):	\$ -	\$ -
Total Utility Investments	\$ -	\$ NONE
OTHER INVESTMENTS (ACCT. 125):	\$ -	\$ -
Total Other Investments	\$ -	\$ NONE
SPECIAL FUNDS (ACCT. 127):	\$ -	\$ -
Total Special Funds	\$ -	\$ NONE

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

South Seas Utility Company

YEAR OF REPORT  
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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)
<b>ACCOUNTS RECEIVABLE:</b>	
Customer Accounts Receivable (Acct. 141):	
Water _____	\$ _____
Sewer _____	_____ 45,444
Other _____	_____
Total Customer Accounts Receivable _____	\$ _____ 45,444
<b>OTHER ACCOUNTS RECEIVABLE (Acct. 142):</b>	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable _____	NONE
<b>NOTES RECEIVABLE (Acct. 144):</b>	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable _____	NONE
Total Accounts and Notes Receivable _____	\$ _____ 45,444
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)</b>	
Balance first of year _____	\$ _____
Add: Provision for uncollectibles for current year _____	\$ _____
Collections of accounts previously written off _____	_____
Utility accounts _____	_____
Others _____	_____
Total Additions _____	\$ _____
Deduct accounts written off during year:	
Utility Accounts _____	\$ _____
Other _____	_____
Total accounts written off _____	\$ _____
Balance end of year _____	\$ NONE
Total Accounts and Notes Receivable - Net _____	\$ _____ 45,444

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
---

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total -----	\$ <u>NONE</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
		\$
Total -----		\$ <u>NONE</u>

UTILITY NAME South Seas Utility Company

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PREPAYMENTS (ACCT. 162)

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance	\$ 3,766
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments (Specify): Operating Permit-5 years	2,350
Total Prepayments	\$ 6,116

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION (a)	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1)	\$
Other Deferred Debits (Acct. 186.2)	
Total Miscellaneous Deferred Debits	\$ NONE



UTILITY NAME South Seas Utility Company

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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):		
First Union Loan Costs	\$ 3,712	\$ 3,402
Total Unamortized Debt Discount and Expense	\$ 3,712	\$ 3,402
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
	\$	\$
Total Unamortized Premium on Debt	\$ NONE	\$ NONE

\*\* Will not foot to last years report. 1996 Y/E total was incorrect. Correction was made after filing of 1996 PSC Report.

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

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

UTILITY NAME: South Seas Utility Company

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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:					
			%		\$
			%		
			%		
			%		
			%		
Total Account 232					\$ NONE
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES:					
Mariner Group, Inc.			Prime %	Qtrly	\$ 126,650
			%		
			%		
			%		
			%		
Total Account 234					\$ 126,650

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$ NONE

UTILITY NAME: South Seas Utility Company

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---

CAPITAL STOCK (ACCTS. 201 and 204)

DESCRIPTION (a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share	\$ 10/share	\$ NONE
Shares authorized	81	NONE
Shares issued and outstanding	81	NONE
Total par value of stock issued	\$ 810.	\$ NONE
Dividends declared per share for year	\$ NONE	\$ NONE

LONG TERM DEBT (ACCT. 224)

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)	
First Union 12/1/93 Matures 11/17/98	8.46 %	Monthly	\$ 547,445
Total			\$ 547,445

UTILITY NAME: South Seas Utility Company

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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	\$ (401,343) **
	Changes to account:	
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits:	\$
	-----	-----
	Total Credits	\$
	Debits:	\$
	-----	-----
	Total Debits	\$
435	Balance Transferred from Income	\$ ( 62,759)
436	Appropriations of Retained Earnings:	\$
	-----	-----
	Total Appropriations of Retained Earnings	\$
	Dividends Declared:	
437	Preferred Stock Dividends Declared	\$ NONE
	-----	-----
438	Common Stock Dividends Declared	-----
	-----	-----
	Total Dividends Declared	\$ NONE
	Balance end of year	\$ (464,102)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	\$
	-----	-----
	-----	-----
	Total Appropriated Retained Earnings	\$ NONE
	Total Retained Earnings	\$ (464,102)

Notes to Statement of Retained Earnings:

\*\* 1996 Year End total was incorrect. Correction was made after filing of 1996 PSC Report. Reclaused Operating Permit from expense to prepaid.

UTILITY NAME: South Seas Utility Company

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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)	
	\$		\$
	\$		-----
	\$		-----
	\$		-----
	\$		-----
	\$		-----
	\$		-----
	\$		-----
	\$		-----
	\$		-----
	\$		-----
	\$		-----
	\$		-----
Total	-----		\$ NONE

ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)

Report each advance separately.	
DESCRIPTION (a)	TOTAL (b)
	\$
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	-----
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	-----
	-----
Total	\$ NONE

UTILITY NAME: South Seas Utility Company

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ACCRUED TAXES (ACCT. 236)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year	\$	\$ 31,443	\$	\$ 31,443
408.10	Accruals Charged:				
	Utility Regulatory				
408.11	Assessment Fees	\$	\$ 21,779	\$	\$ 21,779
408.12	Property Taxes		10,002		10,002
408.13	Payroll Taxes				
409.10	Other Taxes & Licenses				
409.11	Federal Income Taxes				
410.10	State Income Taxes				
410.11	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)	\$	\$	\$	\$
	Total Taxes Accrued	\$	\$ 31,781	\$	\$ 31,781
	Taxes Paid During Year:				
408.10	Utility Regulatory				
	Assessment Fees				
408.11	Property Taxes	\$	\$ 30,860	\$	\$ 30,860
408.12	Payroll Taxes				
408.13	Other Taxes & Licenses				
409.10	Federal Income Taxes				
409.11	State Income Taxes				
	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)				
	Total Taxes Paid	\$	\$ 30,860	\$	\$ 30,860
	Balance End of Year	\$ N/A	\$ 32,364	\$ N/A	\$ 32,364

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\*\* R E V I S E D \*\*

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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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 - ACCRUED INTEREST ON LONG TERM DEBT: First Union	\$ 00		\$ 48,310	\$ 48,310	\$ 00
Total Account No. 237.1	\$ 00		\$ 48,310	\$ 48,310	\$ 00
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES: Ciac Accrual	\$ 2,195		\$ 12,181	\$ 12,181	\$ 2,195
Mariner Group I/CO Int calc @ prime 8.5%					
Total Account No. 237.2	\$ 2,195		\$ 12,181	\$ 12,181	\$ 2,195
Total Account No. 237	\$ 2,195		\$ 60,491	\$ 60,491	\$ 2,195

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)
	\$	\$		\$
Total	\$ NONE	\$ NONE		\$ NONE

UTILITY NAME: South Seas Utility Company

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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 - ACCRUED INTEREST ON LONG TERM DEBT: First Union	\$ 00		\$ 48,310	\$ 48,310	\$ 00
Total Account No. 237.1	\$ 00		\$ 48,310	\$ 48,310	\$ 00
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES: Ciac Accrual	\$ 2,195				\$ 2,195
Total Account No. 237.2	\$ 2,195				\$ 2,195
Total Account No. 237	\$ 2,195		\$ 48,310	\$ 48,310	\$ 2,195

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)
	\$	\$		\$
Total	\$ NONE	\$ NONE		\$ NONE



UTILITY NAME: South Seas Utility Company

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)

DESCRIPTION (a)	BALANCE END OF YEAR (b)
	\$ -
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<b>Total Miscellaneous Current And Accrued Liabilities</b> -----	\$ <u>NONE</u>

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)		
	\$ -		\$ -	\$ -	\$ -
	-		-	-	-
	-		-	-	-
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	-		-	-	-
<b>Total</b> -----	\$ <u>NONE</u>		\$ <u>NONE</u>	\$ <u>NONE</u>	\$ <u>NONE</u>

UTILITY NAME: South Seas Utility Company

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---

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$ 406,355	\$	\$ 406,355
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$	\$	\$	\$
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")				
Total Credits	\$	\$ NONE	\$	\$ NONE
Less debits charged during the year (All debits charged during the year must be explained below)	\$	\$ NONE	\$	\$ NONE
Total Contributions In Aid of Construction	\$ <u>N/A</u>	\$ <u>406,355</u>	\$ <u>N/A</u>	\$ <u>406,355</u>

Explain all debits charged to Account 271 below:

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UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

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

DESCRIPTION OF CHARGES (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	WATER (d)	SEWER (e)
		\$	\$	\$
<b>Total Credits</b>			\$ NONE	\$ NONE

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$ 161,515	\$	\$ 161,515
Dedits during year:				
Accruals charged to Account 272	\$	\$ 20,400	\$	\$ 20,400
Other debits (specify):				
<b>Total debits</b>	\$	\$ 20,400	\$	\$ 20,400
Credits during year (specify):				
	\$	\$	\$	\$
<b>Total Credits</b>	\$	\$ NONE	\$	\$ NONE
Balance end of year	\$ N/A	181,915	N/A	181,915



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
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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		\$ ( 62,759)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		
_____		
_____		
_____		
Deductions recorded on books not deducted for return:		
_____		
_____		
_____		
_____		
Income recorded on books not included in return:		
_____		
_____		
_____		
_____		
Deduction on return not charged against book income:		
_____		
_____		
_____		
_____		
Federal tax net income		\$ ( 62,759)
Computation of tax:		

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

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 1997
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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>	\$ <u>N/A</u>	<u>100.00</u> %		<u>N/A</u>

- (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: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
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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 Cos					
Tax Credits - Weighted					
Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
<b>Total</b>	\$	\$	\$	\$	\$ NONE

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

# **WATER OPERATING SECTION**

**Note:** This utility is a wastewater only service; therefore, Pages W-1 through W-10 have been omitted from this report.



**SEWER  
OPERATION  
SECTION**

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

SEWER 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	60,000		
354	Structures and Improvements	350,359		
360	Collection Sewers - Force			
361	Collection Sewers - Gravity			
362	Special Collecting Structures	31,760		
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment	589,031	8,500	
380	Treatment and Disposal Equip.	1,024,074	9,272	
381	Plant Sewers			
382	Outfall Sewer Lines	71,879		
389	Other Plant and Miscellaneous Equipment	79,050		
390	Office Furniture and Equip.			
391	Transportation Equipment			
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 Sewer Plant	\$ 2,206,153	\$ 17,772	\$ 00

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



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

SEWER 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	\$ NONE	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	NONE		
704	Employee Pensions and Benefits	NONE	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
710	Purchased Sewage Treatment	NONE	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
711	Sludge Removal Expense	NONE	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
715	Purchased Power	53,306		XXXXXXXXXXXXXXXX
716	Fuel for Power Purchased	NONE		
718	Chemicals	NONE		
720	Materials and Supplies			
731	Contractual Services - Eng.	18,685		
732	Contractual Services - Acct.	24,000		
733	Contractual Services - Legal	839		
734	Contractual Services - Management Fees	12,000		
735	Contractual Services - Other	241,238	31,361	7,237
741	Rental of Building/Real Property			
742	Rental of Equipment			
750	Transportation Expenses			
756	Insurance - Vehicle			
757	Insurance - General Liability			
758	Insurance - Workman's Compensation			
759	Insurance - Other	17,868	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
760	Advertising Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
770	Bad Debt Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
775	Miscellaneous Expenses	1,734		
	Total Sewer Utility Expenses	\$ 369,670	\$ 31,361	\$ 7,237

SEWER 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)
\$	\$	\$	\$	\$	\$
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	53,306	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
					18,685
					24,000
					839
					12,000
57,897	28,949	110,969	4,825		
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	17,868
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	116	1,618
\$ 57,897	\$ 28,949	\$ 164,275	\$ 4,825	\$ 116	\$ 75,010

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

SEWER 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	1	\$ 32,357
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	1	1	\$ 32,357
	Measured Revenues:			
522.1	Residential Revenues	32	33	\$ 18,888
522.2	Commercial Revenues	12	12	173,158
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues	19	19	256,943
	Total Measured Revenues	63	64	\$ 448,989
523	Revenues From Public Authorities			\$
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Totals	64	65	\$ 481,346
	Other Sewer Revenues:			
530	Guaranteed Revenue			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			
	Total Other Sewer Revenues			\$ NONE
	Total Sewer Operating Revenues			\$ 481,346

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

BASIS FOR SEWER 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	---	---	---
360	Collection Sewers - Force	---	---	---
361	Collection Sewers - Gravity	---	---	---
362	Special Collecting Structures	---	---	---
363	Services to Customers	---	---	---
364	Flow Measuring Devices	---	---	---
365	Flow Measuring Installations	---	---	---
370	Receiving Wells	---	---	---
371	Pumping Equipment	---	---	---
380	Treatment and Disposal Equip.	---	---	---
381	Plant Sewers	---	---	---
382	Outfall Sewer Lines	---	---	---
389	Other Plant and Miscellaneous Equipment	---	---	---
390	Office Furniture and Equip.	---	---	---
391	Transportation Equipment	---	---	---
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	---	---	---
	Sewer Plant Composite Depreciation Rate *			4.58

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

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

ANALYSIS OF ENTRIES IN SEWER 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				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal Equip.				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equip.				
391	Transportation Equipment				
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 Sewer Plant In Service	\$ 864,437	\$ 98,851	\$ NONE	\$ 98,851

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



ANALYSIS OF ENTRIES IN SEWER 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)
\$	\$	\$	\$	\$	\$
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<u>\$ NONE</u>	<u>\$ NONE</u>	<u>\$ NONE</u>	<u>\$ NONE</u>	<u>\$ NONE</u>	<u>\$ 963,288</u>

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

UTILITY SYSTEM: \_\_\_\_\_

PUMPING EQUIPMENT

(See Attachment I)

Lift station number _____	---	---	---	---	---	---
Make or type and nameplate data of pump _____	---	---	---	---	---	---
Year installed _____	---	---	---	---	---	---
Rated capacity _____	---	---	---	---	---	---
Size _____	---	---	---	---	---	---
Power:						
Electric _____	---	---	---	---	---	---
Mechanical _____	---	---	---	---	---	---
Nameplate data of motor _____	---	---	---	---	---	---
_____	---	---	---	---	---	---

Lift station number _____	---	---	---	---	---	---
Make or type and nameplate data of pump _____	---	---	---	---	---	---
Year installed _____	---	---	---	---	---	---
Rated capacity _____	---	---	---	---	---	---
Size _____	---	---	---	---	---	---
Power:						
Electric _____	---	---	---	---	---	---
Mechanical _____	---	---	---	---	---	---
Nameplate data of motor _____	---	---	---	---	---	---
_____	---	---	---	---	---	---

SERVICE CONNECTIONS

Size (inches) _____	---	---	---	---	---	---
Type (PVC, VCP, etc.) _____	---	---	---	---	---	---
Average length _____	---	---	---	---	---	---
Number of active service connections _____	---	---	---	---	---	---
Beginning of year _____	---	---	---	---	---	---
Added during year _____	---	---	---	---	---	---
Retired during year _____	---	---	---	---	---	---
End of year _____	---	---	---	---	---	---
Give full particulars concerning inactive connections _____	---	---	---	---	---	---
_____	---	---	---	---	---	---

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>
---

UTILITY SYSTEM: \_\_\_\_\_

COLLECTING MAINS

(See Attachment I)

COLLECTING MAINS:						
Size (inches) _____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot):						
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____
MANHOLES:						
Size _____	_____	_____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____	_____	_____
Number:						
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____

FORCE MAINS

(See Attachment I)

FORCE MAINS:						
Size (inches) _____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot):						
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1997

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

TREATMENT PLANT

Manufacturer	<u>MAROLF</u>		
Type	<u>STRESS KEY</u>		
"Steel" or "Concrete"	<u>CONCRETE</u>		
Total Capacity	<u>0.450 MGD</u>		
Average Daily Flow	<u>0.154 MGD</u>		
Effluent Disposal	<u>Percolation &amp; Irrigation</u>		
Total Gallons of Sewage Treated	<u>87,986,000</u>		

MASTER LIFT STATION PUMPS

(See Attachment 1)

Manufacturer					
Capacity					
Motor : Mfr.					
Horsepower					
Power : (Electric or Mechanical)					

OTHER SEWER SYSTEM INFORMATION

1. Maximum number of ERC's \* which can be served. 877
2. Estimated annual increase in ERC's \*. NONE
3. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. D03660794
4. State any plans and estimated completion dates for any enlargements of this system. NONE
5. 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? \_\_\_\_\_
6. In what percent of your certificated area have service connections been installed? 98 %

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

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

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 19 97

UTILITY SYSTEM: \_\_\_\_\_

CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE * (a)	TYPE OF METER * (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
5/8"	Displacement	1.0	33	33.0
3/4"	Displacement	1.5	6	9.0
1"	Displacement	2.5	3	7.5
1 1/2"	Displacement or Turbine	5.0	2	10.0
2"	Displacement, Compound or Turbine	8.0	11	88.0
3"	Displacement	15.0		
3"	Compound	16.0	3	48.0
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	6	150.0
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Sewer System Meter Equivalents				345.5

CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left( \frac{87,986,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 275 \text{ gpd} = \underline{876.57}$$

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #1: SOUTH SEAS PLANTATION RESTAURANT				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	200	200		
Motor: Mfr	#3101	#3101		
Horsepower	4.5	4.5		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	4"	6"	8"	
Type of main	PVC	VCP	VCP	
Length of main (nearest foot)	680	160	320	
Beginning of year	-	-	-	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	680	160	320	

FORCE MAINS				
	A	B	C	D
Size	6"	8"		
Type of main	PVC	PVC		
Length of main (nearest foot)	3400	700		
Beginning of year	-	-		
Added during year	-	-		
Retired during year	-	-		
End of year	3400	700		

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:	2			
Beginning of year	-			
Added during year	-			
Retired during year	-			
End of year	2			

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #2 : MARINA VILLAS				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	200	200		
Motor: Mfr	IMP432	IMP432		
Horsepower	5	5		
Power: (electric or mechanical) Model 3101	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	290			
Added during year	-			
Retired during year	-			
End of year	290			

FORCE MAINS				
	A	B	C	D
Size	4"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	625	1900	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	625	1900	700	

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	2			
Added during year	-			
Retired during year	-			
End of year	2			

## ATTACHMENT I

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #3: PLANTATION BEACH CLUB				
	A	B	C	D
Manufacturer	FLYGT	FLYGT	FLYGT	FLYGT
Capacity	180	180	180	180
Motor: Mfr	#3085	#3085		
Horsepower	3.2	3.2	2	2
Power: (electric or mechanical)	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	517			
Added during year	324			
Retired during year	-			
End of year	517			

FORCE MAINS				
	A	B	C	D
Size	4"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	20	350	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	20	350	700	

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	2			
Added during year	1			
Retired during year	-			
End of year	3			



**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #4: HOMESITES; 12-17					
	A	B	C	D	
Manufacturer	PEABODY	PEABODY			
Capacity	24	24			
Motor: Mfr	IMP53416	IMP53416			
Horsepower	2	2			
Power: (electric or mechanical)	ELECTRIC	ELECTRIC			

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)	380			
Beginning of year	-			
Added during year	-			
Retired during year	-			
End of year	380			

FORCE MAINS				
	A	B	C	D
Size	2"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	190	800	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	190	800	700	

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #5: HOMESITES; 5-11				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	24	24		
Motor: Mfr	SG 2022L	SG 2022L		
Horsepower	2	2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	465			
Added during year	-			
Retired during year	-			
End of year	465			

FORCE MAINS				
	A	B	C	D
Size	2"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	240	1250	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	240	1250	700	

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #6: HOMESITES : 20-23				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	24	24		
Motor: Mfr	SG 2022L	SG 2022L		
Horsepower	2	2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	6"			
Type of main	PVC			
Length of main (nearest foot)				
Beginning of year	280			
Added during year	-			
Retired during year	-			
End of year	280			

FORCE MAINS				
	A	B	C	D
Size	2"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	10	1455	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	10	1455	700	

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

ATTACHMENT I

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #7: HOMESITES: 1-4, 25				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	24	24		
Motor: Mfr	SG 201	SG 201		
Horsepower	2	2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	4"			
Type of main	PVC			
Length of main (nearest foot)				
Beginning of year	75			
Added during year	-			
Retired during year	-			
End of year	75			

FORCE MAINS				
	A	B	C	D
Size	2"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	65	1900	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	65	1900	700	

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

ATTACHMENT I

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #8: BEACH HOMES : 1-8				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	24	24		
Motor: Mfr	SG 200	SG 200		
Horsepower	2	2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	6"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	302			
Added during year	-			
Retired during year	-			
End of year	302			

FORCE MAINS				
	A	B	C	D
Size	2"	4"	6"	8"
Type of main	PVC	AC	PVC	PVC
Length of main (nearest foot)				
Beginning of year	175	460	2050	700
Added during year	-	-	-	-
Retired during year	-	-	-	-
End of year	175	460	2050	700

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

ATTACHMENT I

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #9: BEACH HOMES: 9-18				
	A	B	C	D
Manufacturer	PEABODY			
Capacity	24			
Motor: Mfr	SG 200			
Horsepower	2			
Power: (electric or mechanical)	ELECTRIC			

COLLECTING MAINS				
	A	B	C	D
Size	6"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	655			
Added during year	-			
Retired during year	-			
End of year	655			

FORCE MAINS				
	A	B	C	D
Size	2"	4"	6"	8"
Type of main	PVC	AC	PVC	PVC
Length of main (nearest foot)				
Beginning of year	10	1050	2050	700
Added during year	-	-	-	-
Retired during year	-	-	-	-
End of year	10	1050	2050	700

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	2			
Added during year	-			
Retired during year	-			
End of year	2			

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #10: BEACH HOMES: 19-28				
	A	B	C	D
Manufacturer	PEABODY			
Capacity	24			
Motor: Mfr	SG 2022L			
Horsepower	2			
Power: (electric or mechanical)	ELECTRIC			

COLLECTING MAINS				
	A	B	C	D
Size	6"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	470			
Added during year	-			
Retired during year	-			
End of year	470			

FORCE MAINS				
	A	B	C	D
Size	2"	4"	6"	8"
Type of main	PVC	AC	PVC	PVC
Length of main (nearest foot)				
Beginning of year	30	1600	2050	700
Added during year	-	-	-	-
Retired during year	-	-	-	-
End of year	30	1600	2050	700

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	1			
Added during year	-			
Retired during year	-			
End of year	1			

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #11: BEACH HOMES : 29-33				
	A	B	C	D
Manufacturer	PEABODY			
Capacity	24			
Motor: Mfr	SG 2022L			
Horsepower	2			
Power: (electric or mechanical) code 53416	ELECTRIC			

COLLECTING MAINS				
	A	B	C	D
Size	4"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	45			
Added during year	-			
Retired during year	-			
End of year	45			

FORCE MAINS				
	A	B	C	D
Size	2"	4"	6"	8"
Type of main	PVC	AV	PVC	PVC
Length of main (nearest foot)				
Beginning of year	140	1980	2050	700
Added during year	-	-	-	-
Retired during year	-	-	-	-
End of year	140	1980	2050	700

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				



## ATTACHMENT I

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #12: BEACH COTTAGES/BEACH VILLAS/EMPLOYEE HOUSING				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	445	445		
Motor: Mfr	#3126	#3126		
Horsepower	4	4		
Power: (electric or mechanical) Impeller 461	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	2080			
Added during year	-			
Retired during year	-			
End of year	2080			

FORCE MAINS				
	A	B	C	D
Size	6"	8"		
Type of main	PVC	PVC		
Length of main (nearest foot)				
Beginning of year	5130	700		
Added during year	-	-		
Retired during year	-	-		
End of year	5130	700		

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	10			
Added during year	-			
Retired during year	-			
End of year	10			

ATTACHMENT I

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #13: TENNIS VILLAS/COMM. AREA/BAYSIDE VILLAS				
	A	B	C	D
Manufacturer	FLYGT	FLYGT		
Capacity	165	165		
Motor: Mfr	#3101/431	#3101/431		
Horsepower	5	5		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	1360			
Added during year	380			
Retired during year	-			
End of year	1740			

FORCE MAINS				
	A	B	C	D
Size	4"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	1500	4720	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	1500	4720	700	

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	8			
Added during year	2			
Retired during year	-			
End of year	10			

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #14				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	165	165		
Motor: Mfr	#3101	#3101		
Horsepower	5	5		
Power: (electric or mechanical) Impeller 434	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

FORCE MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

MANHOLES				
	A	B	C	D
Size				
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

ATTACHMENT I

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #15				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	200	200		
Motor: Mfr	#3102	#3102		
Horsepower	5	5		
Power: (electric or mechanical) Impeller 436	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

FORCE MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

MANHOLES				
	A	B	C	D
Size				
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #16				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	180	180		
Motor: Mfr	#3085	#3085		
Horsepower	3.2	3.2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

FORCE MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

MANHOLES				
	A	B	C	D
Size				
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

# CLASS "B"

## WATER and/or SEWER UTILITIES

(Gross Revenue of \$150,000 or More but Less Than \$750,000 Each)

# ANNUAL REPORT

OF

SU408  
South Seas Utility Company  
8270-105 Collete Parkway  
Ft. Myers, FL 33919-5107

36

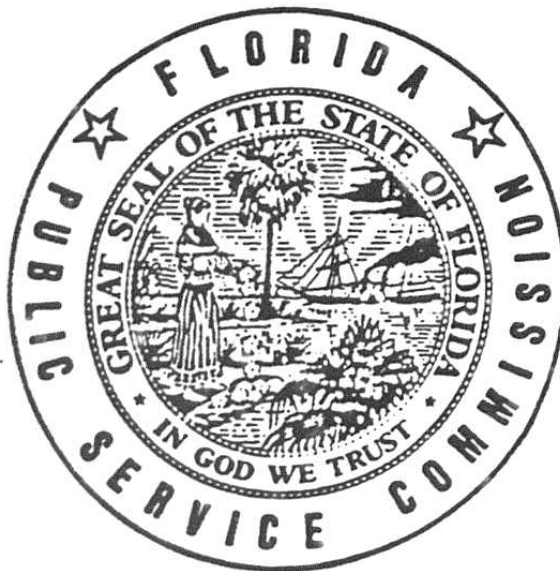
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DIVISION OF

WATER AND SEWER

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Florida Public Service Commission  
Division of Water and Wastewater

FOR THE  
YEAR ENDED DECEMBER 31, 19 98

## 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. 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

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# **EXECUTIVE SUMMARY**

CERTIFICATION OF ANNUAL REPORT

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
---

UTILITY NAME: South Seas Utility Company

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 )

Allen G. TenBroek *ATB*  
 (signature of chief executive officer of the utility)

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

[Signature] *Authorized Agent*  
 (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.

ANNUAL REPORT OF

County: Lee

~~South Seas Utility Company~~  
(Exact Name of Utility)

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

C/O Blacketer & Assoc.  
8270-105 College Parkway  
Fort Myers, FL 33919  
Telephone: (941) 454-8500

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

Melanie Arnieri at the address above.  
Telephone: (941) 454-8500

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

8270-105 College Parkway  
Fort Myers, FL 33919  
Telephone: (941) 454-8500

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

Date of original organization of the utility: 12 / 10 / 75

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 5 percent or more of the voting securities of the utility:

	Name	Percent Ownership
1.	Mariner Group, Inc.	95.0%
2.	Willoughby T. Cox, Jr.	5.0%
3.		0
4.		0
5.		0
6.		0
7.		0
8.		0
9.		0
10.		0

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1998

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
Joe K. Blacketer	N/A	Blacketer & Assoc.	General Admin.
Melanie Arnieri	N/A	Blacketer & Assoc.	Accounting
B. Kenneth Gatlin	N/A	Attorney	Legal

- (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.

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 19 98

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.

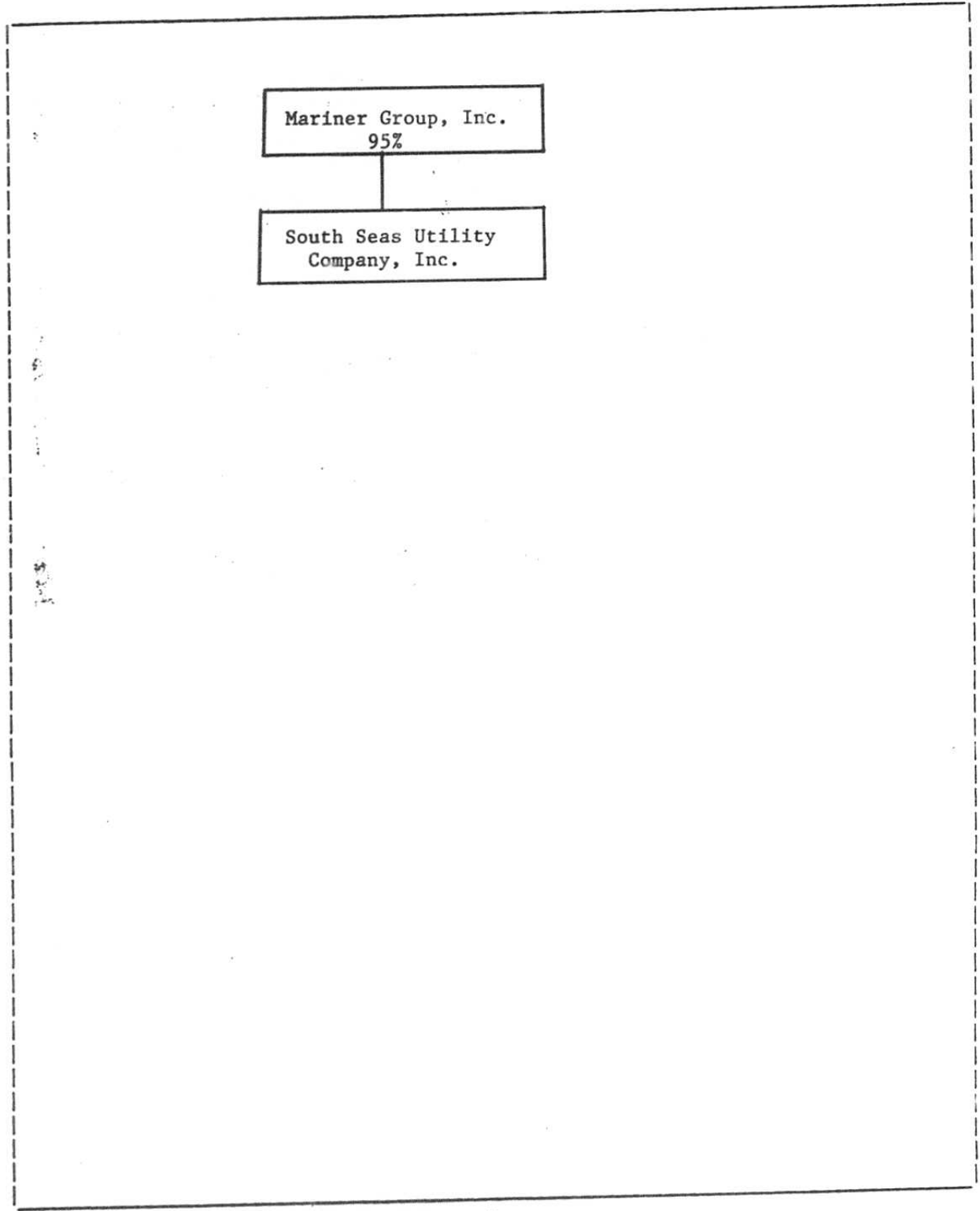
- A. Company founded in 1975.
- B. Company provides "sewer only" utility service to South Seas Plantation.
- C. Provides the best and most reasonable sewer utility service within the certified area.
- D. None.
- E. Commercial and residential growth is minimal.
- F. None.

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1998

PARENT / AFFILIATE ORGANIZATION CHART  
Current as of 12/31/98

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).



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 19 98

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)
Allen TenBroek	President	5	\$ None
			\$
			\$
			\$
			\$
			\$
			\$
			\$

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)
Allen TenBroek	Director	1	\$ None
Robert M. Taylor	Director	1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 19<sup>98</sup>

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None		\$	

\*Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 19<sup>98</sup>

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Allen TenBroek	Mariner Group, Inc.	Affiliation	Mariner Group, Inc. 12800 University Dr, Suite 260 Fort Myers, FL 33907

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1998

BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT  
OF PROVIDING WATER OR SEWER SERVICE

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
NONE	\$ NONE	NONE	\$ NONE	NONE	\$ NONE	NONE

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1998

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased/ or (S)old (d)	AMOUNT (e)
Blacketer & Assoc., Inc.	Management	Annual		\$12,000.00
Blacketer & Assoc., Inc.	Accounting	Annual		\$24,000.00

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment.
  - purchase, sale or transfer of land and structures.
  - purchase, sale or transfer of securities.
  - noncash transfers of assets.
  - noncash dividends other than stock dividends.
  - writeoff of bad debts or loans.
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item (column (c) - column (d)).
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE	NONE	\$ NONE	\$ NONE	\$ NONE	\$ NONE

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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COMPOSITE STATISTICS FOR ALL  
PRIVATELY OWNED WATER AND SEWER UTILITIES UNDER AGENCY JURISDICTION

DESCRIPTION (a)	WATER (b)	SEWER (c)
<b>PLANT (Intrastate Only)(000's Omitted):</b>		
Plant in Service	\$	\$ 2,480
Construction Work In Progress	-----	-----
Plant Acquisition Adjustment	-----	-----
Plant Held For Future Use	-----	-----
Materials and Supplies	-----	-----
Less:		
Accumulated Depreciation and Accumulated Amortization	-----	1,062
Contributions In Aid Of Construction	-----	204
Net Book Cost	\$	\$ 1,214
<b>REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):</b>		
Operating Revenues	\$	\$ 500
Depreciation and Amortization Expense	\$	\$ 79
Income Tax Expense	-----	32
Taxes Other Than Income	-----	430
Other Operating Expenses	-----	-----
Total Operating Expenses	\$	\$ 541
Net Operating Income	\$	\$ ( 41)
Other Income	\$	\$ 70
Other Income Deductions	-----	-----
Net Income	\$	\$ (111)
<b>CUSTOMERS (Intrastate Only):</b>		
Residential - Yearly Average	-----	33
Commercial - Yearly Average	-----	12
Industrial - Yearly Average	-----	20
Others - Yearly Average	-----	-----
Total	-----	65
<b>OTHER STATISTICS (Intrastate Only):</b>		
Average Annual Residential Use Per 1,000 Gallons	\$	\$
Average Annual Residential Cost Per 1,000 Gallons	\$	\$
Average Residential Monthly Bill	\$	\$ 38
Gross Plant Investment Per Customer	\$	\$

**FINANCIAL  
SECTION**

UTILITY NAME: South Seas Utility Company

 YEAR OF REPORT  
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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				
101-105	Utility Plant	F-5	\$ 2,479,656	\$ 2,223,924
108-110	Less: Accumulated Depreciation and Amortization	F-6	1,062,426	963,288
	Net Plant		\$ 1,417,230	\$ 1,260,636
114-115	Utility Plant Acquisition Adjustments (Net)	F-5	NONE	NONE
	Other Plant Adj. (Specify)		NONE	NONE
	Total Net Utility Plant		\$ 1,417,230	\$ 1,260,636
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-7	\$ NONE	\$ NONE
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$ NONE	\$ NONE
123	Investment In Associated Companies	F-8		
124	Utility Investments	F-8		
125	Other Investments	F-8		
127	Other Special Funds	F-8		
	Total Other Property & Investments		\$ NONE	\$ NONE
CURRENT AND ACCRUED ASSETS				
131	Cash		\$	\$
132	Special Deposits	F-7		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9	6,785	45,444
145	Accounts Receivable from Associated Companies	F-10	NONE	NONE
146	Notes Receivable from Associated Companies	F-10	NONE	NONE
151	Material and Supplies		NONE	NONE
162	Prepayments	F-11	5,250	6,116
171	Accrued Interest and Dividends Receivable		NONE	NONE
174	Misc. Current and Accrued Assets			
	Total Current and Accrued Assets		\$ 12,035	\$ 51,560

UTILITY NAME: South Seas Utility Company

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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-12	\$ NONE	\$ 3,402
182	Extraordinary Property Losses	F-12	NONE	NONE
186	Misc. Deferred Debits	F-11	NONE	NONE
190	Accumulated Deferred Income Taxes		NONE	NONE
	Total Deferred Debits		\$ NONE	\$ 3,402
	TOTAL ASSETS AND OTHER DEBITS		\$ 1,429,265	\$ 1,315,598

NOTES TO THE BALANCE SHEET

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



UTILITY NAME: South Seas Utility Company

 YEAR OF REPORT  
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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)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-14	\$ 810.	\$ 810.
204	Preferred Stock Issued	F-14	NONE	NONE
211	Other Paid-In Capital		800,000.	800,000.
212	Discount on Capital Stock		NONE	NONE
213	Capital Stock Expense		NONE	NONE
214-215	Retained Earnings	F-15	(574,934)	(464,102)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		\$ 225,876	\$ 336,708
<b>LONG TERM DEBT</b>				
221	Bonds	F-16	\$ NONE	\$ NONE
223	Advances from Associated Companies	F-16	NONE	NONE
224	Other Long Term Debt	F-14	519,233	547,445
	Total Long Term Debt		\$ 519,233	\$ 547,445
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		\$ 4,005	\$ 45,796
232	Notes Payable	F-13	NONE	NONE
233	Accounts Payable to Associated Co.	F-13	NONE	NONE
234	Notes Payable to Associated Co.	F-13	443,276	126,650.
235	Customer Deposits		NONE	NONE
236	Accrued Taxes	F-17	32,835	32,364
237	Accrued Interest	F-18	NONE	2,195
238	Accrued Dividends		NONE	NONE
239	Matured Long Term Debt		NONE	NONE
240	Matured Interest		NONE	NONE
241	Miscellaneous Current and Accrued Liabilities	F-19	NONE	NONE
	Total Current and Accrued Liabilities		\$ 480,116	\$ 207,005

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

South Seas Utility Company YEAR OF REPORT  
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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-12	\$ _____	\$ _____
252	Advances for Construction	F-19	_____	_____
253	Other Deferred Credits		_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
	Total Deferred Credits		\$ NONE	\$ NONE
	OPERATING RESERVES			
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries and Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
	Total Operating Reserves		\$ NONE	\$ NONE
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions In Aid of Construction	F-20	\$ 406,355	\$ 406,355
272	Accumulated Amortization of Contributions In Aid of Construction	F-21	202,315	181,915
	Total Net C.I.A.C.		\$ 204,040	\$ 224,440
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
	Total Accum. Deferred Income Taxes		\$ NONE	\$ NONE
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 1,429,265	\$ 1,315,598

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UTILITY NAME: South Seas Utility Company

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	\$ 481,346	F-3(b)	\$ 499,754
401	Operating Expenses	\$ 369,670	F-3(b)	\$ 429,537
403	Depreciation Expense	78,451	F-6	78,739
406	Amortization of Utility Plant			
	Acquisition Adjustment	NONE		NONE
407	Amortization Expense	NONE		NONE
408.1	Taxes Other Than Income	31,781	F-17	32,471
409.1	Income Taxes	NONE	F-17	NONE
410.10	Deferred Income Taxes	NONE		NONE
411.10	Provision for Deferred Income Taxes - Credit	NONE		NONE
412.10	Investment Tax Credits Deferred to Future Periods	NONE		NONE
412.11	Investment Tax Credits Restored to Operating Income	NONE		NONE
	Utility Operating Expenses	\$ 479,902		\$ 540,747
	Utility Operating Income	\$ 1,444		\$ ( 40,993)
413	Income From Utility Plant Leased to Others	NONE		NONE
414	Gains (Losses) From Disposition of Utility Property	NONE		NONE
	Total Utility Operating Income [Enter here and on Page F-3(c)]	\$ 1,444		\$ ( 40,993)

F-3(a)

COMPARATIVE OPERATING STATEMENT (Cont'd)

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	SEWER (i)	OTHER (j)
W-3	\$	S-3	\$ 499,754	\$
W-2	\$	S-2	\$ 429,537	\$
F-6		F-6	78,739	
F-6		F-6	NONE	
F-17		F-17	NONE	
F-17		F-17	32,471	
			NONE	
			NONE	
			NONE	
			NONE	
			NONE	
	\$		\$ 540,747	\$
	\$		\$ ( 40,993)	\$
			NONE	
			NONE	
	\$		\$ ( 40,993)	\$
	N/A			N/A

F-3(b)

UTILITY NAME: South Seas Utility Company

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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)]	\$ 1.444		\$ ( 40,993)
	OTHER INCOME AND DEDUCTIONS			
415	Revenues From Merchandising, Jobbing and Contract Deductions	\$ NONE		\$ NONE
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			
420	Allowance for Funds Used During Construction			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions	\$ NONE		\$ NONE
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income	\$	F-17	\$
409.20	Income Taxes		F-17	
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	\$ NONE		\$ NONE
	INTEREST EXPENSE			
427	Interest Expense	\$ 60,491	F-18	\$ 66,186
428	Amortization of Debt Discount & Expense	3,712	F-12	3,653
429	Amortization of Premium on Debt	NONE	F-12	NONE
	Total Interest Expense	\$ 64,203		\$ 69,839
	EXTRAORDINARY ITEMS			
433	Extraordinary Income	\$		\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items	\$ NONE		\$ NONE
	NET INCOME	\$ ( 62,759)		\$ (110,832)

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	SEWER UTILITY (e)
101	Utility Plant In Service	F-5	\$	\$ 2,479,656
	Less:			
	Nonused and Useful Plant (1)			NONE
108	Accumulated Depreciation	F-6		1,062,426
110	Accumulated Amortization	F-6		
271	Contributions In Aid of Construction	F-20		406,355
252	Advances for Construction	F-19		
	Subtotal		\$	\$ 1,010,875
	Additions:			
272	Accumulated Amortization of Contributions In Aid of Construction	F-21		202,315
	Subtotal		\$	\$ 1,213,190
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-5		NONE
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5		53,692
	Working Capital Allowance (3)			
	Other (Specify):			
	RATE BASE		\$	\$ 1,266,882
	UTILITY OPERATING INCOME		\$ N/A	\$ ( 40,993)
	ACHIEVED RATE OF RETURN		N/A %	(.03)%

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Balance Sheet Method, beginning-year end average.

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
	Plant Accounts:				
101	Utility Plant In Service	\$ -----	\$ 2,479,656	\$ -----	\$ 2,479,656
102	Utility Plant Leased to Others	-----	-----	-----	-----
103	Property Held for Future Use	-----	-----	-----	-----
104	Utility Plant Purchased or Sold	-----	-----	-----	-----
105	Construction Work In Progress	-----	-----	-----	-----
	Total Utility Plant	\$ N/A	\$ 2,479,656	\$ N/A	\$ 2,479,656

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACQUISITION ADJUSTMENTS (114):				
	\$ -----	\$ -----	\$ -----	\$ -----
	-----	-----	-----	-----
	-----	-----	-----	-----
Total Plant Acquisition Adjts.	\$ N/A	\$ NONE	\$ N/A	\$ NONE
ACCUMULATED AMORTIZATION (115):				
	\$ -----	\$ -----	\$ -----	\$ -----
	-----	-----	-----	-----
	-----	-----	-----	-----
Total Accumulated Amortization	\$ -----	\$ -----	\$ -----	\$ -----
Net Acquisition Adjustments	\$ N/A	\$ NONE	\$ N/A	\$ NONE

UTILITY NAME: South Seas Utility Company

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ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$	\$ 963,288	\$	\$ 963,288
Credit during year:				
Accruals charged to Account 108	\$	\$ 99,138	\$	\$ 99,138
Accruals charged other accounts (specify)				
-----				
Salvage				
Other credits (specify)				
-----				
Total credits	\$	\$ 99,138	\$	\$ 99,138
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
-----				
Total debits	\$	\$	\$	\$
Balance end of year	\$ N/A	\$ 1,062,426	\$ N/A	\$ 1,062,426

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$	\$ NONE	\$	\$ NONE
Credit during year:				
Accruals charged to Account 110	\$	\$	\$	\$
Other credits (specify)				
-----				
Total credits	\$	\$ NONE	\$	\$ NONE
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Other debits (specify)				
-----				
Total debits	\$	\$ NONE	\$	\$ NONE
Balance end of year	\$ N/A	\$ NONE	\$ N/A	\$ NONE



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 1998
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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)
	\$ -----	\$ -----	\$ -----	\$ -----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
Total Nonutility Property	\$ NONE	\$ NONE	\$ NONE	\$ NONE

SPECIAL DEPOSITS (ACCT. 132)

Report hereunder all special deposits carried in Accounts 132.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (ACCT. 132):	\$ -----
	-----
	-----
	-----
	-----
Total Special Deposits	\$ NONE

UTILITY NAME South Seas Utility Company

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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)	\$ - - - - -	\$ - - - - -
_____	\$ - - - - -	- - - - -
_____	\$ - - - - -	- - - - -
_____	\$ - - - - -	- - - - -
Total Investment In Associated	-	\$ NONE
UTILITY INVESTMENTS (ACCT. 124):	\$ - - - - -	\$ - - - - -
_____	\$ - - - - -	- - - - -
_____	\$ - - - - -	- - - - -
_____	\$ - - - - -	- - - - -
Total Utility Investments	-	\$ NONE
OTHER INVESTMENTS (ACCT. 125):	\$ - - - - -	\$ - - - - -
_____	\$ - - - - -	- - - - -
_____	\$ - - - - -	- - - - -
_____	\$ - - - - -	- - - - -
Total Other Investments	-	\$ NONE
SPECIAL FUNDS (ACCT. 127):	\$ - - - - -	\$ - - - - -
_____	\$ - - - - -	- - - - -
_____	\$ - - - - -	- - - - -
_____	\$ - - - - -	- - - - -
Total Special Funds	-	\$ NONE

UTILITY NAME South Seas Utility Company

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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)
<b>ACCOUNTS RECEIVABLE:</b>	
Customer Accounts Receivable (Acct. 141):	
Water -----	\$ -----
Sewer -----	<u>6,785</u>
Other -----	-----
Total Customer Accounts Receivable -----	\$ <u>6,785</u>
<b>OTHER ACCOUNTS RECEIVABLE (Acct. 142):</b>	
-----	\$ -----
-----	-----
-----	-----
Total Other Accounts Receivable -----	NONE
<b>NOTES RECEIVABLE (Acct. 144):</b>	
-----	\$ -----
-----	-----
-----	-----
Total Notes Receivable -----	NONE
Total Accounts and Notes Receivable -----	\$ <u>6,785</u>
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)</b>	
Balance first of year -----	\$ -----
Add: Provision for uncollectibles for current year	\$ -----
Collections of accounts previously written off	-----
Utility accounts -----	-----
Others -----	-----
Total Additions -----	\$ -----
Deduct accounts written off during year:	\$ -----
Utility Accounts -----	-----
Other -----	-----
Total accounts written off -----	\$ -----
Balance end of year -----	\$ NONE
Total Accounts and Notes Receivable - Net -----	\$ <u>6,785</u>

UTILITY NAME: South Seas Utility Company

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total -----	\$ <u>NONE</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
		\$
Total -----		\$ <u>NONE</u>

UTILITY NAME South Seas Utility Company

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PREPAYMENTS (ACCT. 162)

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance _____	\$ <u>3,500</u>
Prepaid Rents _____	_____
Prepaid Interest _____	_____
Prepaid Taxes _____	_____
Other Prepayments (Specify): <u>Operating Permit-5 Years</u>	<u>1,750</u>
<b>Total Prepayments</b> _____	<b>\$ <u>5,250</u></b>

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION (a)	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1) _____	\$ _____
Other Deferred Debits (Acct. 186.2) _____	_____
<b>Total Miscellaneous Deferred Debits</b> _____	<b>\$ <u>NONE</u></b>

UTILITY NAME South Seas Utility Company

YEAR OF REPORT  
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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):		
	\$ 3,653	\$ -----
	-----	-----
	-----	-----
Total Unamortized Debt Discount and Expense -----	\$ 3,653	\$ NONE
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
	\$ -----	\$ -----
	-----	-----
	-----	-----
Total Unamortized Premium on Debt -----	\$ NONE	\$ NONE

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

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

UTILITY NAME: South Seas Utility Company

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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:					\$
			%		---
			%		---
			%		---
			%		---
			%		---
Total Account 232					\$ NONE
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES:					\$
<u>Mariner Group, Inc.</u>			Prime	Qtrly	443,276
			%		---
			%		---
			%		---
			%		---
Total Account 234					\$ 443,276

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$
	---
	---
	---
	---
	---
	---
Total	\$ NONE

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
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CAPITAL STOCK (ACCTS. 201 and 204)

DESCRIPTION (a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share	\$ 10/Share	\$ NONE
Shares authorized	81	NONE
Shares issued and outstanding	81	NONE
Total par value of stock issued	\$ 810.	\$ NONE
Dividends declared per share for year	\$ NONE	\$ NONE

LONG TERM DEBT (ACCT. 224)

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)	
First Union	8.46 %	Monthly	\$ 519,233
12/1/93 Matures 11/17/98	%		---
Renegotiated Maturity 02/99	%		---
	%		---
	%		---
	%		---
	%		---
	%		---
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	%		---
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	%		---
	%		---
	%		---
	%		---
	%		---
	%		---
Total			\$ 519,233



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
---

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	\$ (464,102)
	Changes to account:	
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits:	\$
	-----	-----
	Total Credits	\$ NONE
	Debits:	\$
	-----	-----
	Total Debits	\$ NONE
435	Balance Transferred from Income	\$ (110,832)
436	Appropriations of Retained Earnings:	\$
	-----	-----
	Total Appropriations of Retained Earnings	\$ NONE
437	Dividends Declared:	\$
	Preferred Stock Dividends Declared	-----
438	Common Stock Dividends Declared	-----
	-----	-----
	Total Dividends Declared	\$ NONE
	Balance end of year	\$ (574,934)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	\$
	-----	-----
	-----	-----
	Total Appropriated Retained Earnings	\$
	Total Retained Earnings	\$ (574,934)

Notes to Statement of Retained Earnings:

UTILITY NAME: South Seas Utility Company

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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)	
	¢		\$ - - - - -
	¢		- - - - -
	¢		- - - - -
	¢		- - - - -
	¢		- - - - -
	¢		- - - - -
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	¢		- - - - -
	¢		- - - - -
	¢		- - - - -
	¢		- - - - -
	¢		- - - - -
Total			\$ <u>NONE</u>

ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ - - - - -
	- - - - -
	- - - - -
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	- - - - -
	- - - - -
	- - - - -
Total	\$ <u>NONE</u>

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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ACCRUED TAXES (ACCT. 236)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year	\$	\$ 32,364	\$	\$ 32,364
408.10	Accruals Charged:				
	Utility Regulatory				
408.11	Assessment Fees	\$	\$ 22,491	\$	\$ 22,491
408.12	Property Taxes		9,980		9,980
408.13	Payroll Taxes				
409.10	Other Taxes & Licenses				
409.11	Federal Income Taxes				
410.10	State Income Taxes				
410.11	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)	\$	\$	\$	\$
	Total Taxes Accrued	\$	\$ 32,471	\$	\$ 32,471
	Taxes Paid During Year:				
408.10	Utility Regulatory				
	Assessment Fees				
408.11	Property Taxes	\$	\$ 32,000	\$	\$ 32,000
408.12	Payroll Taxes				
408.13	Other Taxes & Licenses				
409.10	Federal Income Taxes				
409.11	State Income Taxes				
	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)				
	Total Taxes Paid	\$	\$ 32,000	\$	\$ 32,000
	Balance End of Year	\$	\$ 32,835	\$	\$ 32,835

UTILITY NAME: South Seas Utility Company

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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 - ACCRUED INTEREST ON LONG TERM DEBT: First Union	\$ 00		\$ 48,416	\$ 48,416	\$ 00
Total Account No. 237.1	\$ 00		\$ 48,416	\$ 48,416	\$ 00
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES: CIAC Accrual	\$ 2,195		\$ 4,083	\$ 6,278	\$ 00
Mariner Group, Inc. Inter-Co @ Prime	00		13,687	13,687	00
Total Account No. 237.2	\$ 2,195		\$ 17,770	\$ 19,965	\$ 00
Total Account No. 237	\$ 2,195		\$ 66,186	\$ 68,381	\$ 00

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)
	\$	\$		\$
Total	\$ NONE	\$ NONE		\$ NONE

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)

DESCRIPTION (a)	BALANCE END OF YEAR (b)
	\$ ---
	---
	---
	---
	---
	---
	---
	---
	---
	---
	---
	---
	---
Total Miscellaneous Current And Accrued Liabilities	\$ <u>NONE</u>

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)		
	\$ ---		\$ ---	\$ ---	\$ ---
			---	---	---
			---	---	---
			---	---	---
			---	---	---
			---	---	---
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			---	---	---
			---	---	---
			---	---	---
Total	\$ <u>NONE</u>		\$ <u>NONE</u>	\$ <u>NONE</u>	\$ <u>NONE</u>

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
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CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$ 406,355	\$	\$ 406,355
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$	\$	\$	\$
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")				
Total Credits	\$	\$ NONE	\$	\$ NONE
Less debits charged during the year (All debits charged during the year must be explained below)	\$	\$ NONE	\$	\$ NONE
Total Contributions In Aid of Construction	\$ N/A	\$ 406,355	\$ N/A	\$ 406,355

Explain all debits charged to Account 271 below:

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UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 1998
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SCHEDULE "A"

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

DESCRIPTION OF CHARGES (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	WATER (d)	SEWER (e)
		\$	\$	\$
<b>Total Credits</b>			\$ NONE	\$ NONE

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$ 181,915	\$	\$ 181,915
Dedits during year:				
Accruals charged to Account 272	\$	\$ 20,400	\$	\$ 20,400
Other debits (specify):				
-----				
-----				
<b>Total debits</b>	\$	\$ 20,400	\$	\$ 20,400
Credits during year (specify):				
-----	\$	\$	\$	\$
-----				
<b>Total Credits</b>	\$	\$ NONE	\$	\$ NONE
<b>Balance end of year</b>	\$ N/A	202,315	N/A	202,315

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
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SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)	SEWER (d)
		\$	\$
Total Credits		\$ N/A	\$ NONE



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
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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		\$ (110,832)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		-----
_____		-----
_____		-----
_____		-----
Deductions recorded on books not deducted for return:		
_____		-----
_____		-----
_____		-----
_____		-----
Income recorded on books not included in return:		
_____		-----
_____		-----
_____		-----
_____		-----
Deduction on return not charged against book income:		
_____		-----
_____		-----
_____		-----
_____		-----
Federal tax net income		<u>\$ (110,832)</u>
Computation of tax:		

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

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 1998
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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)		%	%	%
Total	\$ N/A	100.00 %		N/A %

- (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: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
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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 Cos					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
<b>Total</b>	\$	\$	\$	\$	\$ N/A

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

# **WATER OPERATING SECTION**

**Note:** This utility is a wastewater only service; therefore, Pages W-1 through W-10 have been omitted from this report.

**SEWER  
OPERATION  
SECTION**

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 19<sup>98</sup>

SEWER 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	60,000		
354	Structures and Improvements	350,359		
360	Collection Sewers - Force			
361	Collection Sewers - Gravity			
362	Special Collecting Structures	31,760		
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment	597,531	254,730	
380	Treatment and Disposal Equip.	1,033,346		
381	Plant Sewers			
382	Outfall Sewer Lines	71,879		
389	Other Plant and Miscellaneous Equipment	79,050	1,001	
390	Office Furniture and Equip.			
391	Transportation Equipment			
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 Sewer Plant	\$ 2,223,925	\$ 255,731	\$ NONE

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



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
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SEWER 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	\$ NONE	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	NONE		
704	Employee Pensions and Benefits			
710	Purchased Sewage Treatment	NONE	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
711	Sludge Removal Expense	NONE	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
715	Purchased Power	47,134		XXXXXXXXXXXXXX
716	Fuel for Power Purchased	NONE		XXXXXXXXXXXXXX
718	Chemicals	NONE		
720	Materials and Supplies	NONE		
731	Contractual Services - Eng.	61,200		
732	Contractual Services - Acct.	24,000		
733	Contractual Services - Legal			
734	Contractual Services - Management Fees	12,000		
735	Contractual Services - Other	266,644	34,664	7,999
741	Rental of Building/Real Property			
742	Rental of Equipment			
750	Transportation Expenses			
756	Insurance - Vehicle			
757	Insurance - General Liability			
758	Insurance - Workman's Compensation			
759	Insurance - Other	15,159	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
760	Advertising Expense		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other			
770	Bad Debt Expense		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
775	Miscellaneous Expenses	3,400		
	Total Sewer Utility Expenses	\$ 429,537	\$ 34,664	\$ 7,999



SEWER 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)
\$	\$	\$	\$	\$	\$
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	47,134	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
					61,200
					24,000
					12,000
63,995	31,997	122,656	5,333		
					15,159
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
				430	2,970
\$ 63,995	\$ 31,997	\$ 169,790	\$ 5,333	\$ 430	\$ 115,329

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 98
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SEWER 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	1	\$ 32,774
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	1	1	\$ 32,774
	Measured Revenues:			
522.1	Residential Revenues	33	33	\$ 19,488
522.2	Commercial Revenues	12	12	170,381
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues	19	19	277,111
	Total Measured Revenues	64	64	\$ 466,980
523	Revenues From Public Authorities			\$
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Totals	65	65	\$ 499,754
	Other Sewer Revenues:			
530	Guaranteed Revenue			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			
	Total Other Sewer Revenues			\$ NONE
	Total Sewer Operating Revenues			\$ 499,754

UTILITY NAME: South Seas Utility Company

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BASIS FOR SEWER 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	-----	-----	-----
360	Collection Sewers - Force	-----	-----	-----
361	Collection Sewers - Gravity	-----	-----	-----
362	Special Collecting Structures	-----	-----	-----
363	Services to Customers	-----	-----	-----
364	Flow Measuring Devices	-----	-----	-----
365	Flow Measuring Installations	-----	-----	-----
370	Receiving Wells	-----	-----	-----
371	Pumping Equipment	-----	-----	-----
380	Treatment and Disposal Equip.	-----	-----	-----
381	Plant Sewers	-----	-----	-----
382	Outfall Sewer Lines	-----	-----	-----
389	Other Plant and Miscellaneous Equipment	-----	-----	-----
390	Office Furniture and Equip.	-----	-----	-----
391	Transportation Equipment	-----	-----	-----
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	-----	-----	-----
	Sewer Plant Composite Depreciation Rate *	-----	-----	4.58

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

UTILITY NAME: South Seas Utility Company

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ANALYSIS OF ENTRIES IN SEWER 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	-----	-----	-----	-----
361	Collection Sewers - Gravity	-----	-----	-----	-----
362	Special Collecting Structures	-----	-----	-----	-----
363	Services to Customers	-----	-----	-----	-----
364	Flow Measuring Devices	-----	-----	-----	-----
365	Flow Measuring Installations	-----	-----	-----	-----
370	Receiving Wells	-----	-----	-----	-----
371	Pumping Equipment	-----	-----	-----	-----
380	Treatment and Disposal Equip.	-----	-----	-----	-----
381	Plant Sewers	-----	-----	-----	-----
382	Outfall Sewer Lines	-----	-----	-----	-----
389	Other Plant and Miscellaneous Equipment	-----	-----	-----	-----
390	Office Furniture and Equip.	-----	-----	-----	-----
391	Transportation Equipment	-----	-----	-----	-----
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 Sewer Plant In Service	\$ <u>963,288</u>	\$ <u>99,138</u>	\$ <u>NONE</u>	\$ <u>99,138</u>

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



UTILITY NAME: South Seas Utility Company

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UTILITY SYSTEM: \_\_\_\_\_

PUMPING EQUIPMENT

(See Attachment I)

Lift station number	---	---	---	---	---	---
Make or type and nameplate data of pump	---	---	---	---	---	---
Year installed	---	---	---	---	---	---
Rated capacity	---	---	---	---	---	---
Size	---	---	---	---	---	---
Power:	---	---	---	---	---	---
Electric	---	---	---	---	---	---
Mechanical	---	---	---	---	---	---
Nameplate data of motor	---	---	---	---	---	---
---	---	---	---	---	---	---
Lift station number	---	---	---	---	---	---
Make or type and nameplate data of pump	---	---	---	---	---	---
Year installed	---	---	---	---	---	---
Rated capacity	---	---	---	---	---	---
Size	---	---	---	---	---	---
Power:	---	---	---	---	---	---
Electric	---	---	---	---	---	---
Mechanical	---	---	---	---	---	---
Nameplate data of motor	---	---	---	---	---	---
---	---	---	---	---	---	---

SERVICE CONNECTIONS

Size (inches)	---	---	---	---	---	---
Type (PVC, VCP, etc.)	---	---	---	---	---	---
Average length	---	---	---	---	---	---
Number of active service connections	---	---	---	---	---	---
Beginning of year	---	---	---	---	---	---
Added during year	---	---	---	---	---	---
Retired during year	---	---	---	---	---	---
End of year	---	---	---	---	---	---
Give full particulars concerning inactive connections	---	---	---	---	---	---
---	---	---	---	---	---	---

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 1998
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UTILITY SYSTEM: \_\_\_\_\_

COLLECTING MAINS (See Attachment I)

COLLECTING MAINS:						
Size (inches) _____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot):	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____
MANHOLES:						
Size _____	_____	_____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____	_____	_____
Number:	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____

FORCE MAINS (See Attachment I)

FORCE MAINS:						
Size (inches) _____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot):	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____

UTILITY NAME: South Seas Utility Company

YEAR OF REPORT DECEMBER 31, 19 <u>98</u>
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SYSTEM NAME: \_\_\_\_\_

TREATMENT PLANT

Manufacturer	MAROLF		
Type	STRESS KEY		
"Steel" or "Concrete"	CONCRETE		
Total Capacity	0.450 MGD		
Average Daily Flow			
Effluent Disposal	Percolation & Irrigation		
Total Gallons of Sewage Treated	52,048,000		

MASTER LIFT STATION PUMPS

(See Attachment I)

Manufacturer						
Capacity						
Motor : Mfr.						
Horsepower						
Power (Electric or Mechanical)						

OTHER SEWER SYSTEM INFORMATION

- Maximum number of ERC's \* which can be served. 519
- 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. D03660794
- State any plans and estimated completion dates for any enlargements of this system. NONE
- 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? 98 %

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

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



UTILITY NAME: South Seas Utility Company

YEAR OF REPORT  
DECEMBER 31, 1998

UTILITY SYSTEM: \_\_\_\_\_

CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE * (a)	TYPE OF METER * (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
5/8"	Displacement	1.0	33	33.0
3/4"	Displacement	1.5	6	9.0
1"	Displacement	2.5	3	7.5
1 1/2"	Displacement or Turbine	5.0	2	10.0
2"	Displacement, Compound or Turbine	8.0	11	88.0
3"	Displacement	15.0		
3"	Compound	16.0	3	48.0
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	6	150.0
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Sewer System Meter Equivalents				345.5

CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left( \frac{52,048,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 275 \text{ gpd} = 518.535$$

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #1: SOUTH SEAS PLANTATION RESTAURANT				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	200	200		
Motor: Mfr	#3101	#3101		
Horsepower	4.5	4.5		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	4"	6"	8"	
Type of main	PVC	VCP	VCP	
Length of main (nearest foot)	680	160	320	
Beginning of year	-	-	-	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	680	160	320	

FORCE MAINS				
	A	B	C	D
Size	6"	8"		
Type of main	PVC	PVC		
Length of main (nearest foot)	3400	700		
Beginning of year	-	-		
Added during year	-	-		
Retired during year	-	-		
End of year	3400	700		

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:	2			
Beginning of year	-			
Added during year	-			
Retired during year	-			
End of year	2			

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #2 : MARINA VILLAS				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	200	200		
Motor: Mfr	IMP432	IMP432		
Horsepower	5	5		
Power: (electric or mechanical) Model 3101	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)	290			
Beginning of year	-			
Added during year	-			
Retired during year	-			
End of year	290			

FORCE MAINS				
	A	B	C	D
Size	4"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)	625	1900	700	
Beginning of year	-	-	-	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	625	1900	700	

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:	2			
Beginning of year	-			
Added during year	-			
Retired during year	-			
End of year	2			

ATTACHMENT I

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #3: PLANTATION BEACH CLUB				
	A	B	C	D
Manufacturer	FLYGT	FLYGT	FLYGT	FLYGT
Capacity	180	180	180	180
Motor: Mfr	#3085	#3085		
Horsepower	3.2	3.2	2	2
Power: (electric or mechanical)	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	517			
Added during year	324			
Retired during year	-			
End of year	517			

FORCE MAINS				
	A	B	C	D
Size	4"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	20	350	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	20	350	700	

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	2			
Added during year	1			
Retired during year	-			
End of year	3			

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #4: HOMESITES; 12-17					
	A	B	C	D	
Manufacturer	PEABODY	PEABODY			
Capacity	24	24			
Motor. Mfr	IMP53416	IMP53416			
Horsepower	2	2			
Power: (electric or mechanical)	ELECTRIC	ELECTRIC			

COLLECTING MAINS					
	A	B	C	D	
Size	8"				
Type of main	VCP				
Length of main (nearest foot)					
Beginning of year	380				
Added during year	-				
Retired during year	-				
End of year	380				

FORCE MAINS					
	A	B	C	D	
Size	2"	6"	8"		
Type of main	PVC	PVC	PVC		
Length of main (nearest foot)					
Beginning of year	190	800	700		
Added during year	-	-	-		
Retired during year	-	-	-		
End of year	190	800	700		

MANHOLES					
	A	B	C	D	
Size	NONE				
Type					
Number:					
Beginning of year					
Added during year					
Retired during year					
End of year					

ATTACHMENT I

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #5: HOMESITES; 5-11				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	24	24		
Motor: Mfr	SG 2022L	SG 2022L		
Horsepower	2	2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	465			
Added during year	-			
Retired during year	-			
End of year	465			

FORCE MAINS				
	A	B	C	D
Size	2"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	240	1250	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	240	1250	700	

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

ATTACHMENT I

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #6: HOMESITES : 20-23				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	24	24		
Motor: Mfr	SG 2022L	SG 2022L		
Horsepower	2	2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	6"			
Type of main	PVC			
Length of main (nearest foot)	280			
Beginning of year	-			
Added during year	-			
Retired during year	-			
End of year	280			

FORCE MAINS				
	A	B	C	D
Size	2"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)	10	1455	700	
Beginning of year	-	-	-	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	10	1455	700	

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

ATTACHMENT I

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #7: HOMESITES: 1-4, 25				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	24	24		
Motor: Mfr	SG 201	SG 201		
Horsepower	2	2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	4"			
Type of main	PVC			
Length of main (nearest foot)				
Beginning of year	75			
Added during year	-			
Retired during year	-			
End of year	75			

FORCE MAINS				
	A	B	C	D
Size	2"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	65	1900	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	65	1900	700	

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				



ATTACHMENT I

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #8: BEACH HOMES : 1-8				
	A	B	C	D
Manufacturer	PEABODY	PEABODY		
Capacity	24	24		
Motor: Mfr	SG 200	SG 200		
Horsepower	2	2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	6"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	302			
Added during year	-			
Retired during year	-			
End of year	302			

FORCE MAINS				
	A	B	C	D
Size	2"	4"	6"	8"
Type of main	PVC	AC	PVC	PVC
Length of main (nearest foot)				
Beginning of year	175	460	2050	700
Added during year	-	-	-	-
Retired during year	-	-	-	-
End of year	175	460	2050	700

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #9: BEACH HOMES: 9-18				
	A	B	C	D
Manufacturer	PEABODY			
Capacity	24			
Motor: Mfr	SG 200			
Horsepower	2			
Power: (electric or mechanical)	ELECTRIC			

COLLECTING MAINS				
	A	B	C	D
Size	6"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	655			
Added during year	-			
Retired during year	-			
End of year	655			

FORCE MAINS				
	A	B	C	D
Size	2"	4"	6"	8"
Type of main	PVC	AC	PVC	PVC
Length of main (nearest foot)				
Beginning of year	10	1050	2050	700
Added during year	-	-	-	-
Retired during year	-	-	-	-
End of year	10	1050	2050	700

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	2			
Added during year	-			
Retired during year	-			
End of year	2			

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #10: BEACH HOMES: 19-28				
	A	B	C	D
Manufacturer	PEABODY			
Capacity	24			
Motor: Mfr	SG 2022L			
Horsepower	2			
Power: (electric or mechanical)	ELECTRIC			

COLLECTING MAINS				
	A	B	C	D
Size	6"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	470			
Added during year	-			
Retired during year	-			
End of year	470			

FORCE MAINS				
	A	B	C	D
Size	2"	4"	6"	8"
Type of main	PVC	AC	PVC	PVC
Length of main (nearest foot)				
Beginning of year	30	1600	2050	700
Added during year	-	-	-	-
Retired during year	-	-	-	-
End of year	30	1600	2050	700

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	1			
Added during year	-			
Retired during year	-			
End of year	1			

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #11: BEACH HOMES : 29-33				
	A	B	C	D
Manufacturer	PEABODY			
Capacity	24			
Motor: Mfr	SG 2022L			
Horsepower	2			
Power: (electric or mechanical) code 53416	ELECTRIC			

COLLECTING MAINS				
	A	B	C	D
Size	4"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	45			
Added during year	-			
Retired during year	-			
End of year	45			

FORCE MAINS				
	A	B	C	D
Size	2"	4"	6"	8"
Type of main	PVC	AV	PVC	PVC
Length of main (nearest foot)				
Beginning of year	140	1980	2050	700
Added during year	-	-	-	-
Retired during year	-	-	-	-
End of year	140	1980	2050	700

MANHOLES				
	A	B	C	D
Size	NONE			
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #12: BEACH COTTAGES/BEACH VILLAS/EMPLOYEE HOUSING				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	445	445		
Motor: Mfr	#3126	#3126		
Horsepower	4	4		
Power: (electric or mechanical) Impeller 461	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	2080			
Added during year	-			
Retired during year	-			
End of year	2080			

FORCE MAINS				
	A	B	C	D
Size	6"	8"		
Type of main	PVC	PVC		
Length of main (nearest foot)				
Beginning of year	5130	700		
Added during year	-	-		
Retired during year	-	-		
End of year	5130	700		

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	10			
Added during year	-			
Retired during year	-			
End of year	10			

ATTACHMENT I

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #13: TENNIS VILLAS/COMM. AREA/BAYSIDE VILLAS				
	A	B	C	D
Manufacturer	FLYGT	FLYGT		
Capacity	165	165		
Motor: Mfr	#3101/431	#3101/431		
Horsepower	5	5		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size	8"			
Type of main	VCP			
Length of main (nearest foot)				
Beginning of year	1360			
Added during year	380			
Retired during year	-			
End of year	1740			

FORCE MAINS				
	A	B	C	D
Size	4"	6"	8"	
Type of main	PVC	PVC	PVC	
Length of main (nearest foot)				
Beginning of year	1500	4720	700	
Added during year	-	-	-	
Retired during year	-	-	-	
End of year	1500	4720	700	

MANHOLES				
	A	B	C	D
Size	4' D			
Type	CONC.			
Number:				
Beginning of year	8			
Added during year	2			
Retired during year	-			
End of year	10			

**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #14				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	165	165		
Motor: Mfr	#3101	#3101		
Horsepower	5	5		
Power: (electric or mechanical) Impeller 434	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

FORCE MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

MANHOLES				
	A	B	C	D
Size				
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				

ATTACHMENT I

MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES

MASTER LIFT STATION #15				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	200	200		
Motor: Mfr	#3102	#3102		
Horsepower	5	5		
Power: (electric or mechanical) Impeller 436	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

FORCE MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

MANHOLES				
	A	B	C	D
Size				
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				



**MASTER LIFT STATION PUMPS  
COLLECTING MAINS AND FORCE MAINS  
MANHOLES**

MASTER LIFT STATION #16				
	A	B	C	D
Manufacturer	FLYGHT	FLYGHT		
Capacity	180	180		
Motor: Mfr	#3085	#3085		
Horsepower	3.2	3.2		
Power: (electric or mechanical)	ELECTRIC	ELECTRIC		

COLLECTING MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

FORCE MAINS				
	A	B	C	D
Size				
Type of main				
Length of main (nearest foot)				
Beginning of year				
Added during year				
Retired during year				
End of year				

MANHOLES				
	A	B	C	D
Size				
Type				
Number:				
Beginning of year				
Added during year				
Retired during year				
End of year				