

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

30445 59  
Mr. Donald Rasmussen  
Alafaya Utilities, Inc.  
% Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

379-5

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED

MAY - 2 2000

Florida Public Service Commission  
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

Per FPSC records, this utility  
is a **Class A Utility**

OFFICE COPY  
DO NOT REMOVE FROM THIS OFFICE

CLASS "A" OR "B"  
WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

---

**ALAFAYA UTILITIES INC**  
Exact Legal Name of Respondent

**379-S**  
Certificate Number(s)

Submitted To The  
STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE  
YEAR ENDED

**31-Dec-99**

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
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 computer or 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. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

### CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |   |   |
|--|--------------------------------|---|---|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1 | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2 | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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 the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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

1	2	3	4
X	X	X	X

\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

  
\_\_\_\_\_  
(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

YEAR OF REPORT  
31-Dec-99

**ALAFAYA UTILITIES INC**

County: **Seminole County**

(Exact Name of Utility)

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

**2335 SANDERS ROAD  
NORTHBROOK IL 60062**

Telephone: **847-498-6440**

E Mail Address: **NONE**

WEB Site: **NONE**

Sunshine State One-Call of Florida, Inc. Member Number **AUI573**

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

**JOHN S HAYNES  
2335 SANDERS ROAD  
NORTHBROOK IL 60062**

Telephone: **847-498-6440**

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

**2335 SANDERS ROAD  
NORTHBROOK IL 60062**

Telephone: **847-498-6440**

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

**ARTHUR ANDERSEN LLP**

Date of original organization of the utility: **06/12/84**

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% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<b>UTILITIES INC</b>	<b>100%</b>
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
CARL J WENZ	VP REGULATORY		RATE CASE
ANDREW N DOPUCH	VP/SECRETARY		RATE CASE
ARTHUR ANDERSEN	AUDITORS	ARTHUR ANDERSEN	AUDITS

(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.

**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.	100% of the stock to this company was acquired by Utilities, Inc. The Company Provides sewer service.
B.	The Company supplies sewer services only.
C.	Provide adequate sewerage and disposal services and earn a fair return.
D.	Sewer division only.
E.	Anticipated growth of approximately two hundred (200) new taps per year.
F.	The stock of this company was purchased by Utilities, Inc. Improvements have been and are still being made to the system.

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

PARENT / AFFILIATE ORGANIZATION CHART

Current as of                      12/31/1999

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

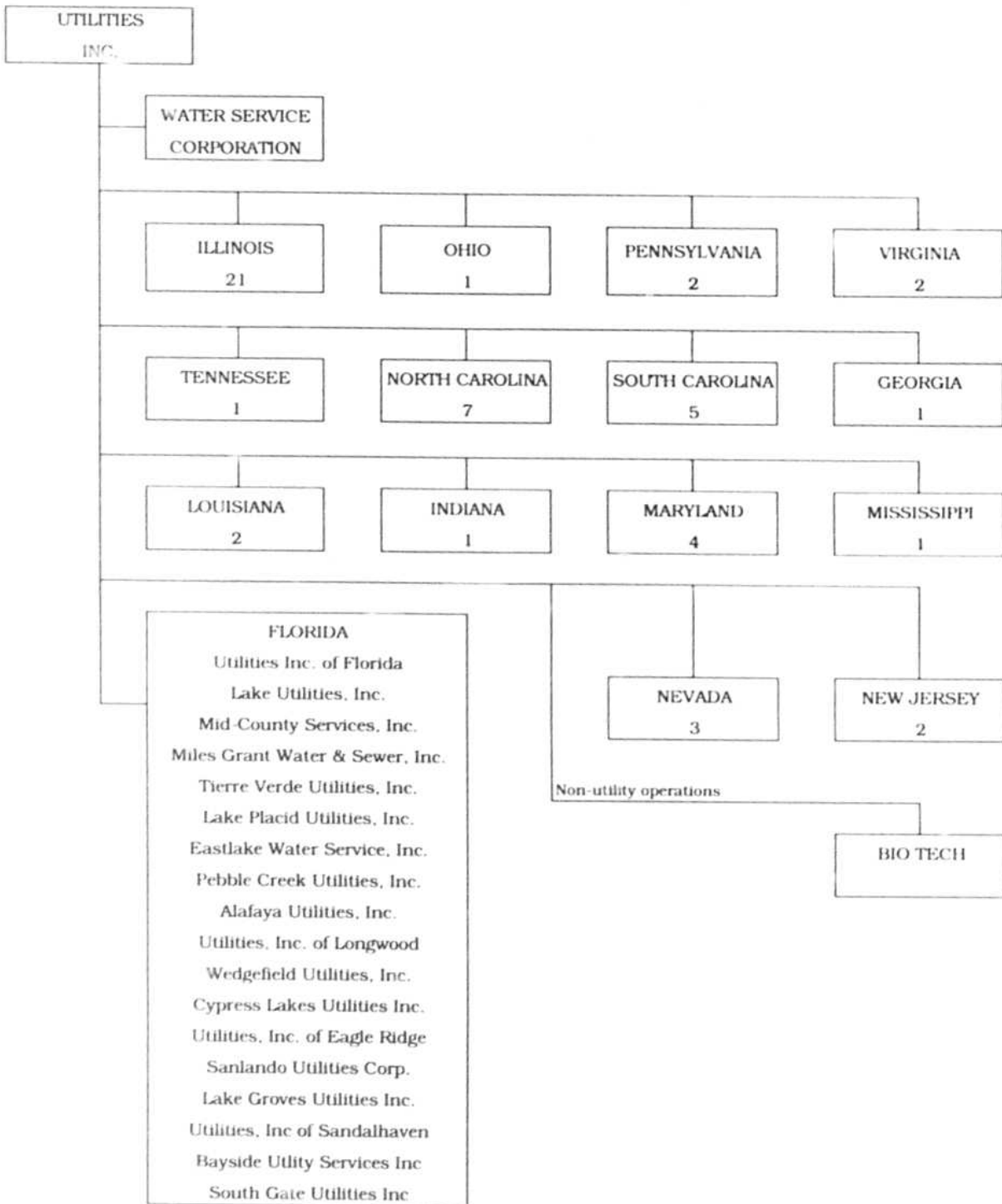
UTILITIES, INC. -- PARENT COMPANY

WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST  
SERVICES REQUIRED BY UTILITY.

UTILITIES INC. of FLORIDA -- provides office personnel and administrative  
staff.

SEE ATTACHED

## Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

**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 THE UTILITY (c)	OFFICERS' COMPENSATION (d)
JAMES L CAMAREN	CHAIRMAN/CEO	_____	\$ NONE
LAWRENCE N SCHUMACHER	PRESIDENT	_____	NONE
ANDREW N DOPUCH	VP/SECRETARY	_____	NONE
CARL J WENZ	VP	_____	NONE
DAVID C CARTER	VP	_____	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)
		_____	\$ NONE
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	

**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)	
NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR AFFILIATES.		\$ _____		

\* 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.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principle occupation or business 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)
THE OFFICIALS LISTED ON PAGE E6 HAVE NO OTHER PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION OR CONNECTIONS WITH ANY OTHER BUSINESS OR FINANCIAL ORGANIZATIONS, FIRMS, OR PARTNERSHIPS DURING THE REPORTED YEAR.			



UTILITY NAME: ALAFAYA UTILITIES INC

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER 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 wastewater 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 revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NO BUSINESS WHICH ARE	\$ _____		\$ _____		\$ _____	
A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULTING FROM PROVIDING WATER AND/OR SEWER SERVICE.	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**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, and 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
  - material and supplies furnished
  - computer services
  - leasing of structures, land, and equipment
  - engineering & construction services
  - rental transactions
  - repairing and servicing of equipment
  - 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 (Purchased (S)old (d)	AMOUNT (e)
<b>WATER SERVICE CORP</b>	Operators Salaries & Benefits	Continuous	Purchase	297,833
	Insurance	Continuous	Purchase	18,610
	Computer Operations	Continuous	Purchase	14,233
	Supplies & Postage	Continuous	Purchase	24,923
	Outside Services	Continuous	Purchase	12,053
	Management Services	Continuous	Purchase	70,076

UTILITY NAME: ALAFAYA UTILITIES INC

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.
  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 reported. (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.
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
  - write-off of bad debts or loans

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)
		\$	\$	\$	\$
NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR ENDED 31-Dec-99					

# **FINANCIAL SECTION**

COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 12,726,900	\$ 12,951,745
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,205,497	3,528,917
Net Plant			\$ 9,521,403	\$ 9,422,828
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 9,521,403	\$ 9,422,828
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$	\$
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ -	\$ 160
132	Special Deposits	F-9	515	515
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	165,385	171,625
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		13,334	13,334
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 179,234	\$ 185,634

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	287,338	273,514
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		3,565	3,298
			_____	_____
	Total Deferred Debits		\$ 290,903	\$ 276,812
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ 9,991,540	\$ 9,885,274

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		4,513,415	4,554,356
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1,950,428)	(1,790,721)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 2,563,987	\$ 2,764,635
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ -	\$ -
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		11,661	11,567
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	622,620	461,714
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		138,120	140,280
236	Accrued Taxes	W/S-3	82,367	92,201
237	Accrued Interest	F-19	5,667	4,404
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
Total Current & Accrued Liabilities			\$ 860,435	\$ 710,166

\* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ _____ -	\$ _____ -
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ -	\$ _____ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 8,021,140	\$ 8,065,652
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,939,036	2,159,911
Total Net C.I.A.C.			\$ 6,082,104	\$ 5,905,741
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 332,114	\$ 355,387
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		152,900	144,270
Total Accumulated Deferred Income Tax			\$ 485,014	\$ 499,657
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 9,991,540	\$ 9,880,199



## COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,559,137	\$ 1,698,505
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,559,137	\$ 1,698,505
401	Operating Expenses	F-3(b)	\$ 976,223	\$ 1,106,851
403	Depreciation Expense:	F-3(b)	\$ 342,962	\$ 359,159
	Less: Amortization of CIAC	F-22	(202,828)	(220,875)
Net Depreciation Expense			\$ 140,134	\$ 138,284
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	110,569	126,795
409	Current Income Taxes	W/S-3	13,412	9,895
410.10	Deferred Federal Income Taxes	W/S-3	767	15,910
410.11	Deferred State Income Taxes	W/S-3		(1,000)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	
Utility Operating Expenses			\$ 1,241,105	\$ 1,396,735
Net Utility Operating Income			\$ 318,032	\$ 301,770
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			10,346
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 318,032	\$ 312,116

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 1,698,505	\$ -
\$ -	\$ 1,698,505	\$ -
\$ -	\$ 1,106,851	\$ -
-	359,159	-
-	(220,875)	-
\$ -	\$ 138,284	\$ -
-	-	-
-	-	-
-	126,795	-
-	9,895	-
-	15,910	-
-	(1,000)	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 1,396,735	\$ -
\$ -	\$ 301,770	\$ -
-	-	-
-	-	-
-	-	-
-	10,346	-
\$ -	\$ 312,116	\$ -

\* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 318,032	\$ 312,116
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		(7,750)	12,085
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		7,301	-
Total Other Income and Deductions			\$ (449)	\$ 12,085
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
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			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 175,224	\$ 164,494
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 175,224	\$ 164,494
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 142,359	\$ 159,707

Explain Extraordinary Income:  
NONE

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Company: Alafaya Utilities, Inc.

Using Capital Structure at 12/31/99. Using last midpoint of last authorized ROE.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>12/31/99</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,131,699	32.35%	8.44%	2.73%
2	Short-Term Debt	379,236	10.84%	7.61%	0.83%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	1,351,226	38.62%	<b>15.60%</b>	6.02%
5	Customer Deposits	140,280	4.01%	6.00%	0.24%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	496,359	14.19%	0.00%	0.00%
9	Other (Explain)	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>
10	Total	<u><u>3,498,800</u></u>	<u><u>100.01%</u></u>		<b><u>9.82%</u></b>

Last Authorized Return on Equity

15.60%

Commission order approving Return on Equity

14841

UTILITY NAME: ALAFAYA UTILITIES INC

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
	NONE					
Common Equity	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ 0
Preferred Stock	-	0	0	0	-	0
Long Term Debt	-	0	0	0	-	0
Customer Deposits	-	0	0	0	-	0
Tax Credits - Zero Cost	-	0	0	0	-	0
Tax Credits - Weighted Cost	-	0	0	0	-	0
Deferred Inc. Taxes	-	0	0	0	-	0
Other (Explain)	-	0	0	0	-	0
Total	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ 0

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

UTILITY PLANT  
ACCOUNTS 101 - 106

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 12,795,102	\$ -	\$ 12,795,102
102	Utility Plant Leased to Other				-
103	Property Held for Future Use				-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress				-
106	Completed Construction Not Classified	-	156,643		156,643
	Total Utility Plant	\$ -	\$ 12,951,745	\$ -	\$ 12,951,745

UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment NONE	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization Accruals charged during year	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ -	\$ 3,136,886	\$ -	\$ 3,136,886
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 350,543	\$ -	\$ 350,543
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):	-	(18,467)		(18,467)
Salvage				-
Other Credits (Specify):				-
Total Credits	\$ -	\$ 332,076	\$ -	\$ 332,076
Debits during year:				
Book cost of plant retired	-	17,272		17,272
Cost of Removal				-
Other Debits (specify):				-
Total Debits	\$ -	\$ 17,272	\$ -	\$ 17,272
Balance end of year	\$ -	\$ 3,451,690	\$ -	\$ 3,451,690
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -	\$ 68,611	\$ -	\$ 68,611
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ 8,616	\$ -	\$ 8,616
Other Accounts (specify):				-
Total credits	\$ -	\$ 8,616	\$ -	\$ 8,616
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ 77,227	\$ -	\$ 77,227

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: **ALAFAYA UTILITIES INC**

**YEAR OF REPORT**  
31-Dec-99

**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
NONE	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____

**NONUTILITY PROPERTY (ACCOUNT 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 (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric Deposit	\$ 515
_____	_____
_____	_____
Total Special Deposits	\$ 515
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____



UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-99</b>
---

**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <b>NONE</b> _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): <b>NONE</b> _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): <b>NONE</b> _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <b>NONE</b> _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ _____

UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-99
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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ -	
Wastewater	171,625	
Other		
Total Customer Accounts Receivable		\$ 171,625
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____		
_____		
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____		
_____		
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 171,625
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ -	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off		
Utility Accounts		
Others		
_____		
_____		
Total Additions		\$ -
Deduct accounts written off during year:		
Utility Accounts		
Others		
_____		
_____		
Total accounts written off		\$ -
Balance end of year		\$ -
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 171,625</b>

UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-99
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

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

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 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 (Account 181): NONE <hr/> <hr/> <hr/>	\$ _____ _____ _____ 	\$ _____ _____ _____ 
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251): <hr/> <hr/> <hr/>	\$ _____ _____ _____ 	\$ _____ _____ _____ 
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE <hr/> <hr/> <hr/>	\$ _____ _____ _____ 
Total Extraordinary Property Losses	\$ _____

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ -	\$ 65,814
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ _____	\$ 65,814
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE</u>	\$ -	\$ 202,625
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ _____	\$ 202,625
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ _____	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ _____	\$ 268,439

UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-99
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____ 1
Shares authorized		_____ -
Shares issued and outstanding		_____ 1,000
Total par value of stock issued	_____ %	\$ _____ 1,000
Dividends declared per share for year	_____ %	\$ _____ -
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____ -
Shares authorized		_____ -
Shares issued and outstanding		_____ -
Total par value of stock issued	_____ %	\$ _____ -
Dividends declared per share for year	_____ %	\$ _____ -

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total			\$ _____

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as 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	\$ (1,950,428)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ 159,707
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>(1,790,721)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-99
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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	0.00%	NONE	\$ -
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)



**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): <b>NONE</b>	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): <b>NONE</b>	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total Account 234			\$ _____

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
<b>WATER SERVICE CORPORATION</b>	\$ (461,714)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ (461,714)

UTILITY NAME: ALAEAYA UTILITIES INC

ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (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	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	_____		164,494	164,494	_____
Total Account 237.1	\$ _____		\$ 164,494	\$ 164,494	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____			\$ _____	\$ _____
Customer Deposits	_____	427			_____
MISC ITEMS	5,667		(10,071)		(4,404)
Total Account 237.2	\$ 5,667		\$ (10,071)	\$ _____	\$ (4,404)
Total Account 237 (1)	\$ 5,667		\$ 154,423	\$ 164,494	\$ (4,404)
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 164,494		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 164,494		

(1) Must agree to F-2 (a), Beginning and  
Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current  
Year Interest Expense

UTILITY NAME ALAEAYA UTILITIES INC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

ADVANCES FOR CONSTRUCTION  
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-99
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  <u>NONE</u> _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____ -	\$ <u>8,021,140</u>	\$ _____ -	\$ <u>8,021,140</u>
Add credits during year:	\$ _____ -	\$ <u>44,512</u>	\$ _____ -	\$ <u>44,512</u>
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>8,065,652</u>	\$ _____ -	\$ <u>8,065,652</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____ -	\$ <u>1,939,036</u>	\$ _____ -	\$ <u>1,939,036</u>
Debits during the year:	\$ _____ -	\$ <u>220,875</u>	\$ _____ -	\$ <u>220,875</u>
Credits during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>2,159,911</u>	\$ _____ -	\$ <u>2,159,911</u>

UTILITY NAME: **ALAFAYA UTILITIES INC**

**YEAR OF REPORT**  
**31-Dec-99**

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

- 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 computations of all tax accruals.
- 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, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 159,707
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		
_____		
_____		
_____		
Deductions recorded on books not deducted for return:		
Net Change - Deferred Maintenance		19,914
Net Change - Rate Case		(1,014)
Excess Tax Depreciation over Book Depreciation		(131,512)
Current FIT		9,895
Deferred FIT		15,910
Deferred SIT		(1,000)
Income recorded on books not included in return:		
Turnaround of Prior Year's - Deferred Maintenance		
Interest During Construction		(4,658)
Other PAA		-
Turnaround of Prior Year's - Rate Case		
Deduction on return not charged against book income:		
Organization Exp		(38,139)
_____		
_____		
_____		
Federal tax net income		\$ 29,103
Computation of tax :		
	29,103	
	34%	
	9,895	

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

ALAFAYA UTILITIES INC

**YEAR OF REPORT**  
**31-Dec-99**

**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
NONE	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT 31-Dec-99
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

NONE

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ -
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	-
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	-
252	Advances for Construction	F-20	-
Subtotal			\$ -
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ -
Subtotal			\$ -
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		-
	Other (Specify):		
WATER RATE BASE			\$ -
WATER OPERATING INCOME		W-3	\$ -
ORN (Water Operating Income / Water Rate Base)			<u>#DIV/0!</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: **ALAFAYA UTILITIES INC**

YEAR OF REPORT 31-Dec-99
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

NONE

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	<b>UTILITY OPERATING INCOME</b>		
400	Operating Revenues	W-9	\$ _____
469	Less: Guaranteed Revenue and AFPI	W-9	_____
	<b>Net Operating Revenues</b>		\$ _____
401	Operating Expenses	W-10(a)	\$ _____
403	Depreciation Expense	W-6(a)	_____
	Less: Amortization of CIAC	W-8(a)	_____
	<b>Net Depreciation Expense</b>		\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	_____
407	Amortization Expense (Other than CIAC)	F-8	_____
	<b>Taxes Other Than Income</b>		
408.10	Utility Regulatory Assessment Fee		_____
408.11	Property Taxes		_____
408.12	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		_____
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
	<b>Utility Operating Expenses</b>		\$ _____
	<b>Utility Operating Income</b>		\$ _____
	<b>Add Back:</b>		
469	Guaranteed Revenue (and AFPI)	W-9	\$ _____
413	Income From Utility Plant Leased to Others		_____
414	Gains (losses) From Disposition of Utility Property		_____
420	Allowance for Funds Used During Construction		_____
	<b>Total Utility Operating Income</b>		\$ _____

UTILITY NAME: ALAEEVA UTILITIES INC

SYSTEM NAME / COUNTY Seminole County

NONE

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	-	-	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	-	-
320	Water Treatment Equipment	-	-	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-	-	-
333	Services	-	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	-	-
335	Hydrants	-	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-	-
TOTAL WATER PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

YEAR OF REPORT  
31-Dec-99

UTILITY NAME: ALAFAYA UTILITIES INC

SYSTEM NAME / COUNTY Seminole County

NONE

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$	\$	\$	\$

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

W-4(a)

GROUP

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT 31-Dec-99
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

NONE

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

YEAR OF REPORT  
31-Dec-99

UTILITY NAME: ALAFAYA UTILITIES INC

SYSTEM NAME / COUNTY Seminole County

NONE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
304	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	-
320	Water Treatment Equipment	-	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-	-
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	-
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ -

YEAR OF REPORT  
31-Dec-99

UTILITY NAME: ALAFAYA UTILITIES INC

SYSTEM NAME / COUNTY: Seminole County

NONE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ -	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	-	-	-	-
320	Water Treatment Equipment	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-
333	Services	-	-	-	-
334	Meters and Meter Installations	-	-	-	-
335	Hydrants	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -

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

OTHER CREDITS column (E) \* are due to allocation of UIF plant

UTILITY NAME: **ALAFAYA UTILITIES INC**

**YEAR OF REPORT**  
31-Dec-99

SYSTEM NAME / COUNTY : Seminole County

NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>REFERENCE (b)</b>	<b>WATER (c)</b>
Balance first of year		\$ _____ -
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____ -
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____ -
Total Credits		\$ _____ -
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____ -
Total Contributions In Aid of Construction		\$ _____ -

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-99
------------------------------------

SYSTEM NAME / COUNTY : Seminole County

NONE

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES	-	\$ -	\$ 0
_____	-	-	0
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>0</u>

**ACCUMULATED AMORTIZATION OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ -
Debits during the year:	
Accruals charged to Account 272	\$ -
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ -
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>-</u>

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : Seminole County

NONE

**WATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT 31-Dec-99
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

NONE

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	-	-	-
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		-	-	\$ -
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		-	-	\$ -
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ -
Total Water Operating Revenues				\$ -

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: **ALAFAYA UTILITIES INC**

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : Seminole County

NONE

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	-	-	-
610	Purchased Water			
615	Purchased Power	-		
616	Fuel for Power Purchased			
618	Chemicals	-	-	
620	Materials and Supplies	-	-	-
631	Contractual Services-Engineering			
632	Contractual Services - Accounting	-		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing			
636	Contractual Services - Other	-		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses	-	-	-
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Comp.			
659	Insurance - Other	-	-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-		
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	-		
675	Miscellaneous Expenses	-		
Total Water Utility Expenses		\$ -	\$ -	\$ -

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : Seminole County

NONE

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 0	\$ 0	\$ 0	\$ 0	\$	\$
0	0	0	0		
0					
		0	0		0
		0			0
				0	0
0	0	0	0		
0	0	0	0		
				0	0
				0	0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : \_\_\_\_\_ NONE

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January	_____	_____	_____	_____	_____
February	_____	_____	_____	_____	_____
March	_____	_____	_____	_____	_____
April	_____	_____	_____	_____	_____
May	_____	_____	_____	_____	_____
June	_____	_____	_____	_____	_____
July	_____	_____	_____	_____	_____
August	_____	_____	_____	_____	_____
September	_____	_____	_____	_____	_____
October	_____	_____	_____	_____	_____
November	_____	_____	_____	_____	_____
December	_____	_____	_____	_____	_____
Total for Year	_____	_____	_____	_____	_____

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : \_\_\_\_\_ NONE

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b> _____	
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b> _____	
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b> _____	
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area: _____	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME:

**ALAFAYA UTILITIES INC**

<b>YEAR OF REPORT</b> 31-Dec-99
------------------------------------

SYSTEM NAME / COUNTY :

NONE

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
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 Water System Meter Equivalents				

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:



UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
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SYSTEM NAME / COUNTY : \_\_\_\_\_

NONE

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

ALAFAYA UTILITIES, INC.

YEAR OF REPORT  
31-Dec-99

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.  
The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.  
The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.  
All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
ALAFAYA SEMINOLE	379S	

UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-99</b>
---

SYSTEM NAME / COUNTY : Seminole County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 12,795,102
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	3,451,690
110	Accumulated Amortization	F-8	77,227
271	Contributions In Aid of Construction	S-7	8,065,652
252	Advances for Construction	F-20	-
Subtotal			\$ 1,200,533
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 2,159,911
Subtotal			\$ 3,360,444
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		138,356
	Other (Specify):		
WASTEWATER RATE BASE			\$ 3,498,800
WASTEWATER OPERATING INCOME		S-3	\$ 301,770
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			8.62%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: **ALAFAYA UTILITIES INC**

<b>YEAR OF REPORT</b> <b>31-Dec-99</b>
---

SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	<b>UTILITY OPERATING INCOME</b>		
400	Operating Revenues	S-9A	\$ 1,698,505
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 1,698,505
401	Operating Expenses	S-10A	\$ 1,106,851
403	Depreciation Expense	S-6A	359,159
	Less: Amortization of CIAC	S-8A	(220,875)
	Net Depreciation Expense		\$ 138,284
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		78,358
408.11	Property Taxes		20,825
408.12	Payroll Taxes		27,612
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ 126,795
409.1	Income Taxes		9,895
410.10	Deferred Federal Income Taxes		15,910
410.11	Deferred State Income Taxes		(1,000)
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 1,396,735
	Utility Operating Income		\$ 301,770
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		10,346
	Total Utility Operating Income		\$ 312,116

UTILITY NAME: **ALAFAYA UTILITIES INC**

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY: **Seminole County**

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT	2 COLLECTION PLANT	3 SYSTEM PIPING PLANT	4 TREATMENT AND DISPOSAL	5 RECLAIMED WASTEWATER TREATMENT PLANT	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 190,696						\$
352	Franchises	\$ 129,145						\$
353	Land and Land Rights		\$ 25,649					\$
354	Structures and Improvements		\$ 189,206					\$
355	Power Generation Equipment							\$
360	Collection Sewers - Force		\$ 566,285					\$
361	Collection Sewers - Gravity		\$ 4,885,644					\$
362	Special Collecting Structures		\$ 65,324					\$
363	Services to Customers		\$ 313,840					\$
364	Flow Measuring Devices							\$
365	Flow Measuring Installations							\$
366	Reuse Services							\$
367	Reuse Meters and Meter Installations							\$
370	Receiving Wells			\$ 1,024,441				\$
371	Pumping Equipment							\$
374	Reuse Distribution Reservoirs							\$
375	Reuse Transmission and Distribution System							\$
380	Treatment and Disposal Equipment				\$ 4,491,851			\$
381	Plant Sewers							\$
382	Outfall Sewer Lines				\$ 53,681			\$
389	Other Plant Miscellaneous Equipment				\$ 462,913			\$
390	Office Furniture and Equipment							\$
391	Transportation Equipment							\$
392	Stores Equipment							\$
393	Tools, Shop and Garage Equipment							\$
394	Laboratory Equipment							\$
395	Power Operated Equipment							\$
396	Communication Equipment							\$
397	Miscellaneous Equipment							\$
398	Other Tangible Plant							\$ 70,061
	Total Wastewater Plant	\$ 319,841	\$ 6,045,948	\$ 1,024,441	\$ 5,008,445	\$ -	\$ -	\$ 396,427

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

UTILITY NAME: ALAFAYA UTILITIES, INC

SYSTEM NAME / COUNTY: Seminole County

YEAR OF REPORT  
31-Dec-99

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	190,696	-	-	190,696
352	Franchises	129,145	-	-	129,145
353	Land and Land Rights	25,649	-	-	25,649
354	Structures and Improvements	189,206	-	-	189,206
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	566,285	-	-	566,285
361	Collection Sewers - Gravity	4,876,033	9,611	-	4,885,644
362	Special Collecting Structures	31,089	34,900	665	65,324
363	Services to Customers	270,389	43,734	283	313,840
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	971,510	59,829	6,898	1,024,441
371	Pumping Equipment	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	4,460,095	44,952	13,196	4,491,851
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	53,681	-	-	53,681
389	Other Plant Miscellaneous Equipment	452,175	10,738	-	462,913
390	Office Furniture and Equipment	1,584	-	-	1,584
391	Transportation Equipment	45,898	2,809	(8,433)	57,140
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	47,939	7,285	4,663	50,561
394	Laboratory Equipment	3,970	-	-	3,970
395	Power Operated Equipment	209,600	581	-	210,181
396	Communication Equipment	2,930	-	-	2,930
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	113,345	(43,284)	-	70,061
Total Wastewater Plant		\$ 12,641,219	\$ 171,155	\$ 17,272	\$ 12,795,102

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

GROUP \_\_\_\_\_ S-4(a)

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT 31-Dec-99
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			3.13%
355	Power Generation Equipment			
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			2.22%
363	Services to Customers			2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			4.00%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			2.86%
381	Plant Sewers			
382	Outfall Sewer Lines			3.33%
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			6.25%
394	Laboratory Equipment			6.67%
395	Power Operated Equipment			3.33%
396	Communication Equipment			10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

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



UTILITY NAME:

ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR
(a)	(b)	(g)	(h)	(i)	(g-h+i)	(c-f+j)
354	Structures and Improvements	-	-	-	-	66,563
355	Power Generation Equipment	-	-	-	-	163,968
360	Collection Sewers - Force	-	-	-	-	1,440,933
361	Collection Sewers - Gravity	-	-	-	-	126
362	Special Collecting Structures	665	-	-	665	34,881
363	Services to Customers	283	-	-	283	-
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	6,898	-	-	6,898	253,197
371	Pumping Equipment	-	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	13,196	-	-	13,196	1,369,325
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	19,216
389	Other Plant Miscellaneous Equipment	-	-	-	-	20,270
390	Office Furniture and Equipment	-	-	-	-	704
391	Transportation Equipment	(8,433)	-	-	(8,433)	49,781
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	4,663	-	-	4,663	3,854
394	Laboratory Equipment	-	-	-	-	659
395	Power Operated Equipment	-	-	-	-	11,291
396	Communication Equipment	-	-	-	-	923
397	Miscellaneous Equipment-Allocation from UIF	-	-	-	-	15,999
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 17,272	\$ -	\$ -	\$ 17,272	\$ 3,451,690

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

S-66(b)  
GROUP \_\_\_\_\_

UTILITY NAME: ALAFAYA UTILITIES INC

SYSTEM NAME / COUNTY: Seminole County

YEAR OF REPORT  
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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e)
(a)	(b)	(c)	(d)	(e)	(f)
354	Structures and Improvements	\$ 60,641	\$ 5,922	\$ -	\$ 5,922
355	Power Generation Equipment				
360	Collection Sewers - Force	145,111	18,857	-	18,857
361	Collection Sewers - Gravity	1,332,661	108,272	-	108,272
362	Special Collecting Structures	62	729	-	729
363	Services to Customers	27,778	7,386	-	7,386
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	220,880	39,215	-	39,215
371	Pumping Equipment				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	1,254,796	127,725	-	127,725
381	Plant Sewers				
382	Outfall Sewer Lines	17,429	1,787	-	1,787
389	Other Plant Miscellaneous Equipment	6,795	13,475	-	13,475
390	Office Furniture and Equipment	599	105	-	105
391	Transportation Equipment	35,451	5,897	-	5,897
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	5,439	3,078	-	3,078
394	Laboratory Equipment	393	266	-	266
395	Power Operated Equipment	4,312	6,979	-	6,979
396	Communication Equipment	630	293	-	293
397	Miscellaneous Equipment-Allocation from UIF	23,909	10,557	(18,467)	(7,910)
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 3,136,886	\$ 350,543	\$ (18,467)	\$ 332,076

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

S-6(a)  
GROUP

UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-99</b>
---

SYSTEM NAME / COUNTY : Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>8,021,140</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>44,512</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>44,512</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>-</u>
Total Contributions In Aid of Construction		\$ <u>8,065,652</u>

Explain all debits charged to Account 271 during the year below:

**NONE**

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UTILITY NAME: ALAFAYA UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-99
------------------------------------

SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
SEWER CONNECTIONS FEES	1	\$ 787	\$ 787
SEWER CONNECTIONS FEES	11	\$ 640	\$ 7,040
SEWER CONNECTIONS FEES	151	\$ 230	\$ 34,730
SEWER CONNECTIONS FEES	1	\$ 1,955	\$ 1,955
		\$	\$ -
		\$	\$ -
		\$	\$ -
Total Credits			\$ <u>44,512</u>

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,939,036
Debits during the year:	
Accruals charged to Account 272	\$ 220,875
Other debits (specify):	
Total debits	\$ 220,875
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ <u>2,159,911</u>

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
None		\$ -
Total Credits		\$ -

UTILITY NAME: **ALAFAYA UTILITIES INC**

**YEAR OF REPORT**  
31-Dec-99

SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	5,170	5,393	\$ 1,652,590
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	5,170	5,393	\$ 1,652,590
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$ _____
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>5,170</u>	<u>5,393</u>	<u>\$ 1,652,590</u>
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ _____
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			27,873
Total Other Wastewater Revenues				\$ 27,873

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: ALAFAYA UTILITIES INC

YEAR OF REPORT 31-Dec-99
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ 18,042
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ 18,042
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	-
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ -
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>1,698,505</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: ALAFAVA UTILITIES INC

SYSTEM NAME / COUNTY: Seminole County

YEAR OF REPORT  
31-Dec-99

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX					
			1	2	3	4	5	6
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	283,496	8,505	34,020	56,699	14,175	136,078	34,019
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	53,482	1,604	3,744	6,418	2,674	16,045	6,418
710	Purchased Sewage Treatment	3,478					3,478	
711	Sludge Removal Expense	258,125			33,586		258,125	100,758
715	Purchased Power	134,344					100,758	
716	Fuel for Power Purchased							
718	Chemicals	21,665					21,665	
720	Materials and Supplies	208,472	8,339	33,356	50,033	12,508	83,389	20,847
731	Contractual Services-Engineering	1,372						
732	Contractual Services - Accounting	4,460						
733	Contractual Services - Legal	1,026						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other	23,296						
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses	8,921	268	1,071	1,784	446	4,282	1,070
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other	18,610						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	9,273						
775	Miscellaneous Expenses	76,831						
Total Wastewater Utility Expenses		\$ 1,106,851	\$ 18,716	\$ 72,191	\$ 148,520	\$ 29,803	\$ 623,820	\$ 62,354



UTILITY NAME: ALAFAVA UTILITIES INC

SYSTEM NAME / COUNTY : Seminole County

YEAR OF REPORT  
31-Dec-99

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	7 CUSTOMER ACCOUNTS EXPENSE	8 ADMIN. & GENERAL EXPENSES	9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS	12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	16,579					
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		1,372				
732	Contractual Services- Accounting		4,460				
733	Contractual Services - Legal		1,026				
734	Contractual Services - Mgt. Fees		0				
735	Contractual Services - Testing		0				
736	Contractual Services - Other	11,648	11,648				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		18,610				
760	Advertising Expense						
766	Regulatory Commission Expenses						
767	- Amortization of Rate Case Expenses		0				
770	Regulatory Commission Exp.-Other	9,273					
775	Bad Debt Expense	38,416	38,415				
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$ 75,916	\$ 75,531	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

ALAFAYA UTILITIES, INC.

YEAR OF REPORT

31-Dec-99

SYSTEM NAME / COUNTY :

ALAFAYA / SEMINOLE

## CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5.8"	Displacement	1.0	5,303	5,303
3.4"	Displacement	1.5		
1"	Displacement	2.5	11	27.5
1.1.2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	13	104
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	1	50
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 Wastewater System Meter Equivalents				5524.5

## CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC)

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use

$$ERC = (\text{Total SFR gallons treated (Omit 000)} \div 365 \text{ days} \div 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:**

Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$119,590 \div 365 \text{ days} \div 280 \text{ gpd} = 3127$$

UTILITY NAME: ALAFAYA UTILITIES, INC.

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY: ALAFAYA / SEMINOLE

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>1.535 mgd</u>	_____	_____
Basis of Permit Capacity (1)	<u>AADF</u>	_____	_____
Manufacturer	<u>Sanitaire</u>	_____	_____
Type (2)	<u>Extended Air</u>	_____	_____
Hydraulic Capacity	<u>2.4 mgd</u>	_____	_____
Average Daily Flow	<u>.884 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>319,590 mgd</u>	_____	_____
Method of Effluent Disposal	<u>Ponds/Irrigation/ Reuse</u>	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: ALAFAYA UTILITIES, INC.

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : ALAFAYA / SEMINOLE

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served 5452
2. Maximum number of ERCs\* which can be served 5582
3. Present system connection capacity (in ERCs\*) using existing lines 8571
4. Future connection capacity (in ERCs\*) upon service area buildout 8571
5. Estimated annual increase in ERCs\* Approximately 225
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
Currently in permitting phase for construction of 1.0 mgd reclaimed water filtration unit, storage and effluent disposal distribution system. Project will be ongoing.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Twin Rivers Golf and Country Club - permitted for 135 mgd
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? NA  
If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse? Yes  
If so, what are the utility's plans to comply with this requirement? Ongoing
10. When did the company last file a capacity analysis report with the DEP? 1997
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? NA
  - c. When will construction begin? NA
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA011074

\* An ERC is determined based on the calculation on S-11.