

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF

Harder Hall-Howard, Inc.

Exact Legal Name of Respondent

349-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED

MAR 31 2000

Florida Public Service Commission
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

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DIVISION OF
WATER AND SEWER
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GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

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FINANCIAL SECTION

REPORT OF

Harder Hall-Howard, Inc.

(EXACT NAME OF UTILITY)

3600 Golfview Drive Sebring, FL 33872 Mailing Address	3600 Golfview Drive Sebring, FL 33872 Street Address	Highlands County
Telephone Number (941)385-8542	Date Utility First Organized	10-24-90

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

Individual
 Sub Chapter S Corporation
 1120 Corporation
 Partnership

Name, Address and phone where records are located:
 3600 Golfview Drive
 Sebring, FL 33872 (941)385-8542

Name of subdivisions where services are provided: _____

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Paul E. Howard	President	3600 Golfview Drive Sebring, FL 33872	
Person who prepared this report: The NCT Group CPA's, L.L.P.	CPA	435 South Commerce Ave. Sebring, FL 33870	
Officers and Managers: Paul E. Howard	President	Same	\$ 0
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
Paul E. Howard	90%	Same	\$ 0
Evelyn N. Howard	10%	Same	\$ 0
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT
DECEMBER 31 1999

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	55,529	\$ _____	\$ 55,529
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
<u>Total Gross Revenue_____</u>		\$ _____	\$ 55,529	\$ _____	\$ 55,529
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 41,125	\$ _____	\$ 41,125
Depreciation Expense(Net) _	F-5	_____	4,534	_____	4,534
Amortization Expense_____	F-8	_____	(9,790)	_____	(9,790)
Taxes Other Than Income__	F-7	_____	6,606	_____	6,606
Income Taxes_____	F-7	_____	0	_____	0
<u>Total Operating Expense</u>		\$ _____	42,475	_____	\$ 42,475
Net Operating Income (Loss)		\$ _____	\$ 13,054	\$ _____	\$ 13,054
Other Income:		\$ _____	\$ 0	\$ _____	\$ 0
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<u>Net Income (Loss)</u>		\$ _____	\$ 13,054	\$ _____	\$ 13,054

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT DECEMBER 31, 1999

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 393,870	\$ 393,404
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>(204,306)</u>	<u>(199,772)</u>
Net Utility Plant -----		\$ 189,564	\$ 193,632
Cash -----		489	(963)
Customer Accounts Receivable (141) -----		5,909	4,794
Other Assets (Specify): -----			

Total Assets -----		\$ <u>195,962</u>	\$ <u>197,463</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	1,000	1,000
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		9,000	9,000
Retained Earnings (215) -----	F-6	(154,447)	(167,501)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(144,447)</u>	\$ <u>(157,501)</u>
Long Term Debt (224) -----	F-6	\$ 65,629	\$ 65,629
Accounts Payable (231) -----		3,312	118
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Accrued Interest -----		3,166	3,166
Due to P.E.H. -----		10,724	10,724
Due to Others -----		65,923	75,382
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>191,655</u>	<u>199,945</u>
Total Liabilities and Capital -----		\$ <u>195,962</u>	\$ <u>197,463</u>

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT DECEMBER 31, 1999

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ _____	\$ 616,793	\$ _____	\$ 616,793
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) *Plant Held for Future Use _____	_____	(222,923)	_____	(222,923)
Total Utility Plant _____	\$ _____	\$ 393,870	\$ _____	\$ 393,870

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ 199,772	\$ _____	\$ 199,772
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ _____	\$ 12,786	\$ _____	\$ 12,786
Salvage _____	_____	_____	_____	_____
Other Credits (specify) Amortization Expense _____	_____	734	_____	734
Total Credits _____	\$ _____	\$ 13,520	\$ _____	\$ 13,520
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) *Plant Held for Future Use _____	_____	8,986	_____	8,986
Total Debits _____	\$ _____	\$ 8,986	\$ _____	\$ 8,986
Balance End of Year _____	\$ _____	\$ 204,306	\$ _____	\$ 204,306

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT DECEMBER 31, 1999

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1.00	N/A
Shares authorized _____	50,000	
Shares issued and outstanding _____	1000	
Total par value of stock issued _____	1000	
Dividends declared per share for year _____	0.00	

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ (167,501)
Changes during the year (Specify): Net Profit 1999 _____		13,054

Balance end of year _____	\$ _____	\$ (154,447)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year <u>N/A</u> _____	\$ _____	\$ _____
Changes during the year (Specify): N/A _____		

Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity)	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Note Payable to PEH Enterprises _____	5%	45	\$ 65,629

Total _____			\$ 65,629

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT
DECEMBER 31, 1999

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	3,312	_____	3,312
Regulatory assessment fee _____	_____	2,303	_____	2,303
Other (Specify) FI Int _____	_____	151	_____	151
Licenses and taxes _____	_____	840	_____	840
Total Taxes Accrued _____	\$ _____	\$ 6,606	\$ _____	\$ 6,606

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
The NCT Group CPA's, L.L.P.	\$ _____	\$ 1,200	Accounting and Consulting
Tedd Long	\$ _____	\$ 9,223	Operation and Maintenance
Short Environmental Labs	\$ _____	\$ 1,465	Water Analysis Services
Harder Hall Country Club	\$ _____	\$ 4,802	Operations and Maintenance
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ 462,045	\$ 462,045
2) Add credits during year _____	\$ _____	\$ 1,500	\$ 1,500
3) Total _____	_____	463,545	463,545
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	463,545	463,545
6) Less Accumulated Amortization _____	_____	271,890	271,890
7) Net CIAC _____	\$ _____	\$ 191,655	\$ 191,655

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

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
N/A				
Sub-total _____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year				
Description of Charge	Number of Connections	Charge per Connection		
Tap Fees	5	\$ 300	\$ _____	\$ 1,500
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____	\$ 1,500

ACCUMULATED AMORTIZATION OF CIAC (272)

	<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
Balance First of Year _____	\$ _____	\$ 262,100	\$ 262,100
Add Credits During Year _____	_____	13,380	13,380
Deduct Debits During Year _____	_____	(3,590)	(3,590)
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ 271,890	\$ 271,890

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

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT DECEMBER 31, 1999

N/A

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

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

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ % Commission Order Number approving AFUDC rate: _____
--

**WATER
OPERATING
SECTION**

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT DECEMBER 31, 1999

N/A

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 Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	_____	_____	_____	_____
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	_____	_____	_____	_____
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME:

Harder Hall-Howard, Inc.

N/A

YEAR OF REPORT
DECEMBER 31, 1999

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

* This amount should tie to Sheet F-5

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT
DECEMBER 31 1999

N/A

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	_____
616	Fuel for Power Production _____	_____
618	Chemicals _____	_____
620	Materials and Supplies _____	_____
630	Contractual Services:	_____
	Operator and Management _____	_____
	Professional _____	_____
	Testing _____	_____
	Other _____	_____
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____ Bank Charges, Office Expenses, Postage) _____	_____
	Total Water Operation And Maintenance Expense _____	\$ _____

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Unmetered Customers			_____	_____	_____
Total			_____	_____	_____

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT DECEMBER 31, 1999

SYSTEM NAME: N/A

N/A **WELLS AND WELL PUMPS**
(If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____ Types of Well Construction and Casing _____ _____ _____ Depth of Wells _____ Diameters of Wells _____ Pump - GPM _____ Motor - HP _____ Motor Type * _____ Yields of Wells in GPD _____ Auxiliary Power _____ * Submersible, centrifugal, etc.	_____	_____	_____	_____

RESERVOIRS

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

HIGH SERVICE PUMPING

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

UTILITY NAME: Harder Hall-Howard, Inc.
 N/A

YEAR OF REPORT
 December 31, 1999

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Gals. per day of source_			
Type of Source_			

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_			
Make_			
Gals. per day capacity_			
High service pumping			
Gallons per minute_			
Reverse Osmosis_			
Lime Treatment			
Unit Rating_			
Filtration			
Pressure Sq. Ft._			
Gravity GPD/Sq.Ft._			
Disinfection			
Chlorinator_			
Ozone_			
Other_			
Auxiliary Power_			

GENERAL WATER SYSTEM INFORMATION

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

- Present ERCs * now being served _____
- Maximum ERCs ** that system can efficiently serve _____
- Present system connection capacity (in ERC's) using existing lines _____
- Future connection capacity (in ERC's) upon service area buildout _____
- Estimated annual increase in ERCs * _____
- List fire fighting facilities and capacities (including number of fire hydrants) _____

- List percent of certificated area where service connections are installed (total for each county) _____
- What is the current need for system upgrading and/or expansion? _____

- What are plans for future system upgrading and/or expansion? _____

- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address) _____
- Has an application for a construction permit been filed with the DEP? (If so, explain) _____
- Department of Environmental Protection ID # _____
 Water Management District ID # _____

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

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT DECEMBER 31, 1999

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ 18,776	\$ _____	\$ _____	\$ 18,776
352	Franchises _____				
353	Land and Land Rights _____	5,000			5,000
354	Structures and Improvements _____	56,160			56,160
355	Power Generation Equipment _____	46,672			46,672
360	Collection Sewers - Force _____	331,255			331,255
361	Collection Sewers - Gravity _____				
362	Special Collecting Structures _____	6,956			6,956
363	Services to Customers _____				
364	Flow Measuring Devices _____				
365	Flow Measuring Installations _____				
370	Receiving Wells _____				
371	Pumping Equipment _____				
380	Treatment and Disposal Equipment _____	150,617	466		151,083
381	Plant Sewers _____				
382	Outfall Sewer Lines _____				
389	Other Plant and Miscellaneous Equipment _____				
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 _____	891			891
	Plant Held for Future Use _____	(222,923)			(222,923)
	Total Wastewater Plant _____	\$ 393,404	\$ 466	\$ 0	\$ 393,870 *

* This amount should tie to sheet F-5.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	22	%	4.55 %	\$ 33,228	\$	\$ 1,606	\$ 34,834
355	Power Generation Equipment	27	%	3.70 %	26,299		1,666	27,965
360	Collection Sewers - Force	40	%	2.50 %	132,974		8,281	141,255
361	Collection Sewers - Gravity		%					
362	Special Collecting Structures	35	%	2.86 %	3,476		199	3,675
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment	Various	%	Various %	143,324		944	144,268
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
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 **	Various	%	Various %	(145,493)	8,986		(154,479)
398	Other Tangible Plant	10	%	10.00 %	456		90	546
	Organization	25	%	4.00 %	5,508		734	6,242
	Totals				\$ 199,772	\$ 8,986	\$ 13,520	\$ 204,306 *

* This amount should tie to Sheet F-5.

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct No	Account Name	Amount
701	Salaries and Wages - Employees	\$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	1,400
715	Purchased Power	6,846
716	Fuel for Power Production	
718	Chemicals	4,191
720	Materials and Supplies	
730	Contractual Services:	
	Billing	
	Professional	1,200
	Testing	1,465
	Other (Operations and Management)	14,025
740	Rents	
750	Transportation Expense	876
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Misc. Expenses (Repair and Maintenance, Office Exp and Misc)	11,122
	Total Wastewater Operation And Maintenance Expense	\$ 41,125 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify) Comm 5/8 x 3/4 Comm 1"					
Unmetered Customers			72	80	80
Total			72	80	80

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT
December 31, 1999

PUMPING EQUIPMENT

Lift Station Number _____	<u>1</u>	<u>2</u>	<u>3</u>			
Make or Type and nameplate data on pump _____ Gorman Rupp 13a 25	<u>Flyght</u>	<u>Flyght</u>	<u>Flyght</u>			
Year installed _____	<u>1982</u>	<u>1982</u>	<u>1982</u>			
Rated capacity _____	<u>5HP</u>	<u>3HP</u>	<u>2.5HP</u>			
Size _____	<u>4"</u>	<u>4"</u>	<u>4"</u>			
Power: Electric _____	<u>Elec</u>	<u>Elec</u>	<u>Elec</u>			
Mechanical _____						
Nameplate data of motor - U.S. Electric _____	<u>5HP</u> <u>Flyght</u>	<u>3HP</u> <u>Flyght</u>	<u>2.5HP</u> <u>Flyght</u>			

SERVICE CONNECTIONS

Size (inches) _____	<u>4"</u>					
Type (PVC, VCP, etc.) _____	<u>PVC</u>					
Average length _____						
Number of active service connections _____						
Beginning of year _____	<u>72</u>					
Added during year _____	<u>8</u>					
Retired during year _____	<u>0</u>					
End of year _____	<u>80</u>					
Give full particulars concerning inactive connections _____						

COLLECTING AND FORCE MAINS

	Collecting Mains			Force Mains		
	8"			4"	6"	
Size (inches) _____	<u>8"</u>			<u>4"</u>	<u>6"</u>	
Type of main _____	<u>PVC</u>			<u>PVC</u>	<u>PVC</u>	
Length of main (nearest foot) _____	<u>16,183</u>			<u>734</u>	<u>4,244</u>	
Beginning of year _____	<u>16,183</u>			<u>734</u>	<u>4,244</u>	
Added during year _____	<u>0</u>			<u>0</u>	<u>0</u>	
Retired during year _____	<u>0</u>					
End of year _____	<u>16,183</u>			<u>734</u>	<u>4,244</u>	

MANHOLES

Size (inches) _____	<u>4" Diam</u>			
Type of Manhole _____	<u>Brick</u>			
Number of Manholes _____	<u>& Precast</u>			
Beginning of year _____	<u>63</u>			
Added during year _____	<u>0</u>			
Retired during year _____	<u>0</u>			
End of Year _____	<u>63</u>			

UTILITY NAME Harder Hall-Howard, Inc.

SYSTEM NAME N/A

YEAR OF REPORT DECEMBER 31, 1999

TREATMENT PLANT

Manufacturer_____	<u>Davco</u>		
Type_____	<u>Steel</u>		
"Steel" or "Concrete"_____			
Total Capacity_____	<u>60,000 GPD</u>		
Average Daily Flow_____	<u>35,000 GPD</u>		
Effluent Disposal_____	<u>Spray irrigation</u>		
Total Gallons of Wastewater treated_____	<u>13,107,000</u>		

MASTER LIFT STATION PUMPS

Manufacturer_____	<u>Davco</u>				
Capacity (GPM's)_____	<u>125GPM</u>				
Motor:_____					
Manufacturer_____	<u>FMV</u>				
Horsepower_____	<u>3</u>				
Power (Electric or Mechanical)_____	<u>Electric</u>				

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	<u>1,116,000</u>		<u>1,116,000</u>
February_____	<u>1,108,800</u>		<u>1,108,800</u>
March_____	<u>108,500</u>		<u>108,500</u>
April_____	<u>900,000</u>		<u>900,000</u>
May_____	<u>886,600</u>		<u>886,600</u>
June_____	<u>1,410,000</u>		<u>1,410,000</u>
July_____	<u>2,015,000</u>		<u>2,015,000</u>
August_____	<u>1,227,600</u>		<u>1,227,600</u>
September_____	<u>840,000</u>		<u>840,000</u>
October_____	<u>961,000</u>		<u>961,000</u>
November_____	<u>720,000</u>		<u>720,000</u>
December_____	<u>837,000</u>		<u>837,000</u>
Total for year_____	<u>13,107,000</u>		<u>13,107,000</u>

If Wastewater Treatment is purchased, indicate the vendor: N/A

UTILITY NAME: Harder Hall-Howard, Inc.

YEAR OF REPORT
December 31, 1999

SYSTEM NAME: N/A

GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present ERCs * now being served **128** $[(13,107,000 / 365) / 280 = 128]$
2. Maximum ERCs ** that system can efficiently serve **214** $(60,000 / 280 = 214)$
3. Present system connection capacity (in ERC's) using existing lines **214**
4. Future connection capacity (in ERC's) upon service area buildout **214**
5. Estimated annual increase in ERCs * **5**
6. Describe any plans and estimated completion dates for any improvements of this sy **None**
7. List percent of certificated area where service connections are installed (total for each county)
N/A
8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following: **N/A**
 - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
 - b. Plans for funding and construction of the required upgrading.
 - c. Have these plans been coordinated with the DEP?
 - d. Do they concur?
 - e. When will construction begin?
9. Do you discharge effluent to surface waters? **No**
10. Department of Environmental Protection ID # **D028192714**
Water Management District ID # **None**

* $ERC = (\text{Total Gallons Treated} / 365 \text{ days}) / 280 \text{ Gallons Per Day}$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

** $\text{Total Plant Capacity} / 280 \text{ gallons}$

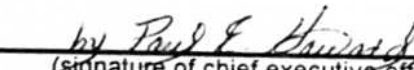
CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--|--------------------------------|---|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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 financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
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 (signature of chief executive officer of the utility)
 Paul E. Howard, President

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
--------------------------------	--------------------------------	--------------------------------	--------------------------------

 (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.