

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

MR. FRANK TUCKER
ABCA, INC.
THE VILLAGE LAKELAND
214 N. HOGAN STREET, 6TH FLOOR
JACKSONVILLE, FLORIDA 32202

DOCKET NUMBER 971531-SU
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1997

OFFICIAL COPY
DIVISION OF
REGULATORY AND SAFETY
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GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 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.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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FINANCIAL SECTION

REPORT OF

The Village Lakeland Wastwater System

(EXACT NAME OF UTILITY)

214 North Hogan Street, 6th Floor

Jacksonville, Florida 32202

Mailing Address

Street Address

County

Telephone Number (904) 489-1470

Date Utility First Organized 01/09/90

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: Mr. Paul Lowry, Utility Manager
ABCA, Inc., P. O. Box 2303, Eaton Park, Florida 333840

Name of subdivisions where services are provided: Village Lakeland

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Frank Tucker</u>	<u>Vice-President</u>	214 N. Hogan, 6th Floor Jacksonville, FL 32202	
Person who prepared this report: <u>Jerome A. Cadden</u>	<u>CPA</u>	Valiente, Hernandez & Co., P.A. 918 E. Busch Blvd. Tampa, FL 33612	
Officers and Managers: <u>Paul Lowry</u>	<u>Utility Manager</u>	P. O. Box 2303 Eaton Park, FL 33840	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ _____	\$ 34,454	\$ _____	\$ 34,454
Commercial		_____	_____	_____	_____
Industrial		_____	_____	_____	_____
Multiple Family		_____	_____	_____	_____
Guaranteed Revenues		_____	_____	_____	_____
Other (Specify)		_____	_____	_____	_____
Total Gross Revenue		\$ _____	\$ 34,454	\$ _____	\$ 34,454
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 44,281	\$ _____	\$ 44,281
Depreciation Expense	F-5	_____	3,590	_____	3,590
CIAC Amortization Expense	F-8	_____	_____	_____	_____
Taxes Other Than Income	F-7	_____	_____	_____	_____
Income Taxes	F-7	_____	_____	_____	_____
Total Operating Expense		\$ _____	\$ 47,871	\$ _____	\$ 47,871
Net Operating Income (Loss)		\$ _____	\$ (13,417)	\$ _____	\$ (13,417)
Other Income:					
Nonutility Income		\$ _____	\$ _____	\$ _____	\$ _____
Interest		_____	403	_____	403
Other		_____	1,982	_____	1,982
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ (11,032)	\$ _____	\$ (11,032)

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 500,000	\$ 500,000
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	7,180	(3,590)
Net Utility Plant -----		\$ 492,820	\$ 496,410
Cash -----		17,202	24,482
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			

Total Assets -----		\$ 510,022	\$ 520,892
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		(19,580)	(8,548)
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	529,602	529,602
Total Capital -----		\$ 510,022	\$ 521,054
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			(162)
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ 510,022	\$ 520,892

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ _____	\$ 500,000	\$ _____	\$ 500,000
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ 500,000	\$ _____	\$ 500,000

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ (3,590)	\$ _____	\$ (3,590)
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ _____	\$ (3,590)	\$ _____	\$ (3,590)
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ (3,590)	\$ _____	\$ (3,590)
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ -0-	\$ _____	\$ -0-
Balance End of Year _____	\$ _____	\$ (7,180)	\$ _____	\$ (7,180)

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ (8,548)	\$ _____
Changes during the year (Specify):		
Net Loss _____	(11,032)	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ (19,580)	\$ _____

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ 529,602	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ 529,602	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

NOT APPLICABLE

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year _____	\$ _____	\$ _____	\$ _____	\$ _____
Add Accruals charged:				
State ad valorem tax _____	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax _____	_____	_____	_____	_____
Federal income tax _____	_____	_____	_____	_____
State income tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
2. Total Taxes Accrued _____	\$ _____	\$ _____	\$ _____	\$ _____
Deduct Taxes Paid:				
State ad valorem tax _____	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax _____	_____	_____	_____	_____
Federal income tax _____	_____	_____	_____	_____
State income tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
3. Total Taxes Paid _____	\$ _____	\$ _____	\$ _____	\$ _____
4. Balance end of year _____	\$ _____	\$ _____	\$ _____	\$ _____
(1 + 2 - 3 = 4)				

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

NOT APPLICABLE

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
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

NOT APPLICABLE

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

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

NOT APPLICABLE

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC

NOT APPLICABLE

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Credits During Year: _____	_____	_____	_____
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: The Village Lakeland

YEAR OF REPORT DECEMBER 31, 1997

SCHEDULE "A"

NOT APPLICABLE

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.

NOT APPLICABLE

APPROVED AFUDC RATE

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

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

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

NOT APPLICABLE

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

WATER OPERATING SECTION

Note: This utility is a wastewater only service; therefore, Pages W-1 through W-6 have been omitted from this report.

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	<u>360,000</u>	_____	_____	<u>360,000</u>
354	Structures and Improvements _____	<u>140,000</u>	_____	_____	<u>140,000</u>
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	_____	_____	_____	_____
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 _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ <u>500,000</u>	\$ _____	\$ _____	\$ <u>500,000*</u>

* This amount should tie to sheet F-5.

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

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	39	%	2.5	\$ 3,590	\$	\$ 3,590	\$ 7,180
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
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		%	%				
	Totals				\$ 3,590	\$	\$ 3,590	\$ 7,180

* This amount should tie to Sheet F-5.

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
		\$ 7,200
701	Salaries and Wages - Employees	0
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	0
704	Employee Pensions and Benefits	0
710	Purchased Wastewater Treatment	2,000
711	Sludge Removal Expense	15,864
715	Purchased Power	0
716	Fuel for Power Production	1,114
718	Chemicals	3,154
720	Materials and Supplies	
730	Contractual Services:	4,050
	Operator and Management	1,171
	Testing	4,843
	Other	0
740	Rents	0
750	Transportation Expense	0
755	Insurance Expense	0
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	0
770	Bad Debt Expense	4,885
775	Miscellaneous Expenses	
	Total Wastewater Operation And Maintenance Expense	\$ 44,281

* 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):					
Unmetered Customers					
Total					

** D = Displacement
C = Compound
T = Turbine

ABCA, Inc

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
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WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
		\$ 7,200
701	Salaries and Wages - Employees	0
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	0
704	Employee Pensions and Benefits	0
710	Purchased Wastewater Treatment	2,000
711	Sludge Removal Expense	15,864
715	Purchased Power	0
716	Fuel for Power Production	1,114
718	Chemicals	3,154
720	Materials and Supplies	
730	Contractual Services:	4,050
	Operator and Management	1,171
	Testing	4,843
	Other	0
740	Rents	0
750	Transportation Expense	0
755	Insurance Expense	0
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	0
770	Bad Debt Expense	4,885
775	Miscellaneous Expenses	
	Total Wastewater Operation And Maintenance Expense	\$ 44,281

* 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	18.0			
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			233	243	

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: The Village Lakeland

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PUMPING EQUIPMENT

	2-1	2-2	3-1	3-2	EFF L/S	EFF L/S
Lift Station Number	<u>2-1</u>	<u>2-2</u>	<u>3-1</u>	<u>3-2</u>	<u>EFF L/S</u>	<u>EFF L/S</u>
Make or Type and nameplate data on pump	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>
Year installed		<u>1997</u>				
Rated capacity	<u>150</u>	<u>150</u>	<u>100</u>	<u>100</u>	<u>200</u>	<u>100</u>
Size	<u>1 HP</u>	<u>1 HP</u>	<u>1 HP</u>	<u>1 HP</u>	<u>1 HP</u>	<u>1 HP</u>
Power:						
Electric <u>Single phase 230 volt</u>	<u>ELECT.</u>	<u>ELECT.</u>	<u>ELECT.</u>	<u>ELECT.</u>	<u>ELECT.</u>	<u>ELECT.</u>
Mechanical <u>NOT APPLICABLE</u>						
Nameplate data of motor						

SERVICE CONNECTIONS

	40	40	82	80	81	
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	
Size (inches)	<u>6 FT.</u>	<u>6 FT.</u>	<u>6 FT.</u>	<u>6 FT.</u>	<u>6 FT.</u>	
Type (PVC, VCP, etc.)						
Average length						
Number of active service connections	<u>240</u>					
Beginning of year	<u>240</u>					
Added during year						
Retired during year						
End of year						
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS

	Collecting Mains					Force Mains			
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	LS-1	LS-2	LS-3	
Size (inches)	<u>6-8</u>	<u>6-8</u>	<u>6,8,12</u>	<u>6,8,12</u>	<u>6,8,12</u>	<u>6</u>	<u>4</u>	<u>6</u>	LS-4 <u>4</u>
Type of main	<u>PVC/CLAY</u>	<u>PVC/CLAY</u>	<u>PVC/CLAY</u>	<u>PVC/CLAY</u>	<u>PVC/CLAY</u>	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	PVC
Length of main (nearest foot)	<u>2613</u>	<u>6750</u>	<u>2738</u>	<u>3075</u>	<u>3200</u>	<u>25</u>	<u>1000</u>	<u>70</u>	740
Beginning of year						<u>25</u>	<u>1000</u>	<u>70</u>	740
Added during year									
Retired during year									
End of year	<u>2613</u>	<u>6750</u>	<u>2738</u>	<u>3075</u>	<u>3200</u>				

MANHOLES

	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5
Size (inches)	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>
Type of Manhole	<u>STEEL</u>	<u>STEEL</u>	<u>STEEL</u>	<u>STEEL</u>	<u>STEEL</u>
Number of Manholes:					
Beginning of year	<u>9</u>	<u>6</u>	<u>14</u>	<u>12</u>	<u>12</u>
Added during year					
Retired during year					
End of Year	<u>9</u>	<u>6</u>	<u>14</u>	<u>12</u>	<u>12</u>

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
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SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer _____	DEFINANCE CO.	_____	_____
Type _____	CONTACT STAB.	_____	_____
"Steel" or "Concrete" _____	CONCRETE	_____	_____
Total Capacity _____	70,000	_____	_____
Average Daily Flow _____	37,583	_____	_____
Effluent Disposal _____	IRRIGATION	_____	_____
Total Gallons of Wastewater treated _____	13,979,000	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	1-2	1-2	_____	_____	_____	_____
Capacity (GPM's) _____	400	400	_____	_____	_____	_____
Motor:						
Manufacturer _____	BARNES	BARNES	_____	_____	_____	_____
Horsepower _____	5 HP	5 HP	_____	_____	_____	_____
Power (Electric or Mechanical) _____	ELECTRIC	ELECTRIC	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	872,000	NONE	872,000
February _____	770,000	NONE	770,000
March _____	884,000	NONE	884,000
April _____	804,000	NONE	804,000
May _____	716,000	NONE	716,000
June _____	773,000	NONE	773,000
July _____	1,437,000	NONE	1,437,000
August _____	1,305,000	NONE	1,305,000
September _____	843,000	NONE	843,000
October _____	965,000	NONE	965,000
November _____	1,545,000	NONE	1,545,000
December _____	3,065,000	NONE	3,065,000
Total for year _____	13,979,000	NONE	13,979,000

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: The Village Lakeland

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SYSTEM NAME: _____

OTHER 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 244(a)
2. Maximum ERCs ** that system can efficiently serve 438
3. Present system connection capacity (in ERC's) using existing lines 194
4. Future connection capacity (in ERC's) upon service area buildout 927
5. Estimated annual increase in ERCs * 8-10 MOBILE HOMES PER YEAR
6. State any plans and estimated completion dates for any enlargements of this system. _____

7. List percent of certificated area where service connections are installed (total for each county)
244 UNITS OUT OF 927 TOTAL

8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following: NOT APPLICABLE
 - 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 # 4053P00977
Water Management District ID # _____

* $ERC = (Total\ Gallons\ Treated / 365\ days) / \overset{160}{\cancel{280}}$ Gallons Per Day

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

** Total Plant Capacity $\overset{160}{\cancel{280}}$ gallons

(a) 1 ERC = 160gal/day; determined based on actual usage records.

UTILITY NAME: The Village Lakeland

YEAR OF REPORT
DECEMBER 31, 1997

CERTIFICATION OF ANNUAL REPORT

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

YES NO

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 NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO

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.


(signature of chief executive officer of the utility)

1. 2. 3. 4.

(signature of chief financial officer of the utility)

- Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.