

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

SU802 53
Mr. Frank D. Tucker, Jr.
ABCA, Inc.
214 North Hogan Street, 6th Floor
Jacksonville, FL 32202-4228

RECEIVED

JUN 26 2000

Florida Public Service Commission
Division of Water and Wastewater

515-5
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

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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 preceding 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

ABCA, INC.

(EXACT NAME OF UTILITY)

First Union National Bank
 1970 Chain Bridge Road 7th Floor,
 Mailing Address

Pamela C. McCarthy, Asst. V P
 South Tower McLean, VA 22102
 Street Address County

Telephone Number 703-760-5904 Date Utility First Organized 10-09-90

Fax Number 703-760-5817 E-mail Address pamela.mccarthy@first.union.com

Sunshine State One-Call of Florida, Inc. Member No.

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: First Union National Bank, c/o Pamela C. McCarthy
 1970 Chain Bridge Road, 7th Fl. South Tower, McLean, VA 22102

Name of subdivisions where services are provided: Village Lakeland Wastewater System

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Pamela C. McCarthy	Asst. V P	1970 Chain Bridge Rd. McLean VA 22102	So. Tower 7th Fl
Person who prepared this report: Jerome A. Cadden	CPA	ValienteHernandez P.A. 918 E. Busch Blvd. Tampa, Fl. 33612	
Officers and Managers: Paul Lowry	Utility Manager	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
ABCA, INC.	100%	1970 Chain Bridge Rd. 7th Fl So. Tower McLean VA 22102	\$ \$ -0- \$ \$ \$ \$

UTILITY NAME: ABCA, INC.

YEAR OF REPORT
DECEMBER 31, 1999

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ 43,591	\$ _____	\$ 43,591
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ _____	\$ 43,591	\$ _____	\$ 43,591
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 46,176	\$ _____	\$ 46,176
Depreciation Expense _____	F-5	_____	3,590	_____	3,590
CIAC Amortization Expense _____	F-8	_____	_____	_____	_____
Taxes Other Than Income _____	F-7	_____	2,315	_____	2,315
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense _____		\$ _____	_____	_____	\$ _____
Net Operating Income (Loss) _____		\$ _____	\$ (8,490)	\$ _____	\$ (8,490)
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss) _____		\$ _____	\$ (8,490)	\$ _____	\$ (8,490)

UTILITY NAME: ABCA, 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	\$ 500,000	\$ 500,000
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	14,360	10,770
		<hr/>	<hr/>
Net Utility Plant -----		\$ 485,640	\$ 489,230
Cash (Includes Money Market) -----		31,789	36,566
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			

		<hr/>	<hr/>
Total Assets -----		\$ 517,429	\$ 525,796
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	(14,488)	(5,998)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	529,602	529,602
		<hr/>	<hr/>
Total Capital -----		\$ 515,114	\$ 523,604
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		2,315	2,192
Other Liabilities (Specify) -----			

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
		<hr/>	<hr/>
Total Liabilities and Capital -----		\$ 517,429	\$ 525,796

UTILITY NAME: ABCA, 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)_____	\$ _____	\$ 500,000	\$ _____	\$ 500,000
Construction Work in Progress (105)_____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant_____	\$ _____	\$ 500,000	\$ _____	\$ 500,000

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year_____	\$ _____	\$ 10,770	\$ _____	\$ 10,770
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account_____	\$ _____	\$ 3,590	\$ _____	\$ 3,590
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits_____	\$ _____	\$ 14,360	\$ _____	\$ 14,360
<u>Deduct Debits During Year:</u>				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal_____	_____	_____	_____	_____
Other debits (specify)_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits_____	\$ _____	\$ -0-	\$ _____	\$ -0-
Balance End of Year_____	\$ _____	\$ 14,360	\$ _____	\$ 14,360

UTILITY NAME: ABCA, INC.

YEAR OF REPORT DECEMBER 31, 1999

CAPITAL STOCK (201 - 204) N/A

	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 _____	\$ (5,998)	\$ _____
Changes during the year (Specify):		
Net Loss _____	(8,490)	_____
_____	_____	_____
Balance end of year _____	\$ (14,488)	\$ _____

PROPRIETARY CAPITAL (218)

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

_____	-0-	_____
Balance end of year _____	\$ 529,602	\$ _____

LONG TERM DEBT (224) N/A

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

UTILITY NAME: ABCA, 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				
Regulatory assessment fee		2,315		2,315
Other (Specify)				
<u>Total Taxes Accrued</u>	\$	\$ 2,315	\$	\$ 2,315

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES N/A

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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: ABCA, INC.

YEAR OF REPORT
DECEMBER 31 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION (271) N/A

(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) N/A

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 (272) N/A

	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: ABCA, INC.

YEAR OF REPORT DECEMBER 31 1999

SCHEDULE "A" N/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 N/A

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

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

UTILITY NAME: ABCA, INC.


YEAR OF REPORT
DECEMBER 31, 1999

SCHEDULE "B"


SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS N/A

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): N/A



WATER
OPERATING
SECTION



UTILITY NAME: ARCA, INC

YEAR OF REPORT
DECEMBER 31, 1999

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER N/A

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: ABCA, INC.

YEAR OF REPORT
DECEMBER 31 1999

WATER UTILITY PLANT ACCOUNTS N/A

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution 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: ABCA, Inc.

YEAR OF REPORT
DECEMBER 31 1999

WATER OPERATION AND MAINTENANCE EXPENSE N/A

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services:	
	Billing	
	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	
	Total Water Operation And Maintenance Expense	\$
	* This amount should tie to Sheet F-3.	

WATER CUSTOMERS N/A

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)	
Residential Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
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			
Unmetered Customers Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		

UTILITY NAME: ABCA, INC.

YEAR OF REPORT
DECEMBER 31, 1999

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS N/A

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
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:

MAINS (FEET) N/A

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year

UTILITY NAME: ABCA, INC.

YEAR OF REPORT
DECEMBER 31, 1999

SOURCE OF SUPPLY N/A

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	_____	_____	_____
Type of Source _____	_____	_____	_____

WATER TREATMENT FACILITIES N/A

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	_____	_____	_____
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 _____	_____	_____	_____

UTILITY NAME: ABCA, INC

YEAR OF REPORT
DECEMBER 31, 1999

SYSTEM NAME: _____

WELLS AND WELL PUMPS N/A

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

RESERVOIRS N/A

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

HIGH SERVICE PUMPING N/A

(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: ABCA, INC.

YEAR OF REPORT
DECEMBER 31, 1999

SYSTEM NAME: _____

GENERAL WATER SYSTEM INFORMATION

N/A

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, submit the following:
 - 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 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 residents (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 = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).



WASTEWATER
OPERATING
SECTION

UTILITY NAME: ABCA, 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	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	360,000	-0-	-0-	360,000
354	Structures and Improvements	140,000	-0-	-0-	140,000
355	Power Generation Equipment				
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	\$ 500,000	\$ -0-	\$ -0-	\$ 500,000 *

* This amount should tie to sheet F-5.

UTILITY NAME: ABCA, INC.

YEAR OF REPORT
DECEMBER 31, 1999

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	-0-	2.564 %	\$ 10,770	\$ -0-	\$ 3,590	\$ 14,360
355	Power Generation Equipment		%	%				
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				\$ 10,770	\$ -0-	\$ 3,590	\$ 14,360

* This amount should tie to Sheet F-5.

UTILITY NAME: ABCA, INC

YEAR OF REPORT
DECEMBER 31 1999

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 7,200
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	-0-
704	Employee Pensions and Benefits	-0-
710	Purchased Wastewater Treatment	-0-
711	Sludge Removal Expense	2,100
715	Purchased Power	9,584
716	Fuel for Power Production	-0-
718	Chemicals	840
720	Materials and Supplies	330
730	Contractual Services:	
	Billing	-0-
	Professional	5,837
	Testing	896
	Other	4,072
740	Rents	-0-
750	Transportation Expense	-0-
755	Insurance Expense	-0-
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	-0-
770	Bad Debt Expense	-0-
775	Miscellaneous Expenses (See Schedule 1 Attached)	15,317
	Total Wastewater Operation And Maintenance Expense	\$ 46,176

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0			
General Service					
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			
Unmetered Customers			256	279	
Other (Specify)			-0-	-0-	
Total			256	279	

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: ABCA, INC.

YEAR OF REPORT
DECEMBER 31, 1999

PUMPING EQUIPMENT

	2-1	2-2	3-1	3-2	EFF 1/s	EFF 1/s
Lift Station Number _____	2-1	2-2	3-1	3-2	EFF 1/s	EFF 1/s
Make or Type and nameplate data on pump _____	Subm	Subm	Subm	Subm	Subm	Subm
Year installed _____						
Rated capacity _____	150	150	100	100	100	100
Size _____	1 1/2hp	1 1/2hp	1 hp	1 hp	1 hp	1 hp
Power:						
Electric _____	electric	elec.	elec.	elec.	elec.	elec.
Mechanical _____						
Nameplate data of motor _____						

SERVICE CONNECTIONS

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Size (inches) _____	3 1/2	3 1/2	4	4	4
Type (PVC, VCP, etc.) _____	pvc	pvc	pvc	pvc	pvc
Average length _____	50'	50'	50'	50'	50'
Number of active service connections _____	279				
Beginning of year _____	256				
Added during year _____	23				
Retired during year _____	-0-				
End of year _____	279				
Give full particulars concerning inactive connections _____					

COLLECTING AND FORCE MAINS

	unit 1 unit 2 unit 3 unit 4 unit 5					1s 1 1s 2 1s 3			1s 4
	Collecting Mains					Force Mains			
Size (inches) _____	6-8	6-8	6-8-12	6-8-12	6-8-12	6"	4"	6"	4"
Type of main _____	pvc/clay	pvc/clay	pvc/clay	pvc/clay	pvc/clay	pvc	pvc	pvc	pvc
Length of main (nearest foot) _____	2613	1750	2738	3075	3200	25'	1000'	70'	740'
Beginning of year _____	2613	1750	2738	3075	3200	25'	1000'	70'	70'
Added during year _____	0	0	0	0	0	0	0	0	0
Retired during year _____	0	0	0	0	0	0	0	0	0
End of year _____	2613	1750	2738	3075	3200	25'	1000'	70'	740'

MANHOLES

	unit 1	unit 2	unit 3	unit 4	unit 5
Size (inches) _____	24	24	24	24	24
Type of Manhole _____	stl/pls	stl/pla	stl/pls	stl/pls	stl/pls
Number of Manholes: _____	9	6	14	12	12
Beginning of year _____					
Added during year _____	0	0	0	0	0
Retired during year _____	0	0	0	0	0
End of Year _____	9	6	14	12	12

UTILITY NAME: ABCA, INC.

YEAR OF REPORT 31-Dec-99

SCHEDULE 1 - DETAIL OF MISCELLANEOUS EXPENSES

Application fee	1000
FPSC Assessment fee 1998	2192
Bank charges	139
Holding ponds	574
Maint. Repair	3839
Membership	1080
Mowing plant	360
Office expense	84
Permit renewal	1829
Postage	261
Rental mowing	405
Repairs-spray irrigation	608
System Repairs	2946
TOTAL	<u>15317</u>

UTILITY NAME: ABCA, INC.

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31 1999

TREATMENT PLANT

Manufacturer _____	Defianco Co.		
Type _____			
"Steel" or "Concrete" _____	Concrete		
Total Permitted Capacity _____	70,000		
Average Daily Flow _____	55,871		
Method of Effluent Disposal _____	Irrigation		
Permitted Capacity of Disposal _____	70,000		
Total Gallons of Wastewater treated _____	20,393,000		

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 _____	1,023,000		1,023,000
February _____	924,000		924,000
March _____	868,000		868,000
April _____	810,000		810,000
May _____	2,015,000		2,015,000
June _____	2,130,000		2,130,000
July _____	2,511,000		2,511,000
August _____	2,542,000		2,542,000
September _____	2,700,000		2,700,000
October _____	1,333,000		1,333,000
November _____	1,770,000		1,770,000
December _____	1,767,000		1,767,000
Total for year _____	20,393,000		20,393,000

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: ABCA, INC.

YEAR OF REPORT
DECEMBER 31, 1999

SYSTEM NAME: _____

GENERAL 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. 279
2. Maximum number of ERCs* which can be served. 438
3. Present system connection capacity (in ERCs*) using existing lines 159
4. Future connection capacity (in ERCs*) upon service area buildout: 927
5. Estimated annual increase in ERCs*. 10-20 mobile homes per year
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? N/A
If so, what are the utility's plans to comply with this requirement? _____
10. When did the company last file a capacity analysis report with the DEP? 1999
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # 4053P00977

- * An ERC is determined based on 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 residents (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: 160
ERC = (Total SFR gallons sold (omit 000/365 days/~~280~~ gallons per day).

UTILITY NAME: ABCA, INC.

YEAR OF REPORT
DECEMBER 31, 1999

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"/> |
|---|---|---|---|



(signature of chief executive officer of the utility)

- | | | | |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 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.