

**OFFICIAL COPY**  
**DIVISION OF**  
**CLASS "A" OR "B"**  
**WATER AND SEWER**  
**WATER AND/OR WASTEWATER UTILITIES**  
**Do Not Remove This Office**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

SU809-01-AR  
Utilities, Inc. of Sandalhaven

---

**495-S**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

02 MAR - 1 AM 10:55  
PUBLIC SERVICE  
COMMISSION  
REGISTRATION

**PUBLIC SERVICE COMMISSION**

FOR THE

YEAR ENDED

**31-Dec-01**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

**TABLE OF CONTENTS**

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>			
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties.	E-10
Parent / Affiliate Organization Chart	E-5	Part I and II	
Compensation of Officers & Directors	E-6		
<b>FINANCIAL SECTION</b>			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Construction	F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-23
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-23
Miscellaneous Current & Accrued Assets	F-12		

**TABLE OF CONTENTS**

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Operating Revenue	S-10
Analysis of Entries in Wastewater Depreciation Reserve	S-5	Calculation of ERC's	S-11
Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

# **EXECUTIVE SUMMARY**

**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.

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 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 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.

ANNUAL REPORT OF

YEAR OF REPORT  
31-Dec-01

UTILITIES INC OF SANDALHAVEN  
(Exact Name of Utility)

County: Charlotte County

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

2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number UIS920

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

JOHN S HAYNES  
2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

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

2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

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

ARTHUR ANDERSEN LLP  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

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

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

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





**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

A.	During 1999 this company was acquired by Utilities, Inc. The Company provides sewer service to approximately 945 Customers.
B.	The Company supplies sewer services only.
C.	Provide adequate sewerage and disposal services and earn a fair return
D.	Sewer division only
E.	Anticipated growth
F.	The assets of this company was purchased by Utilities. Inc. Improvements have been and are still being made to the system.

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** 12/31/2001

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

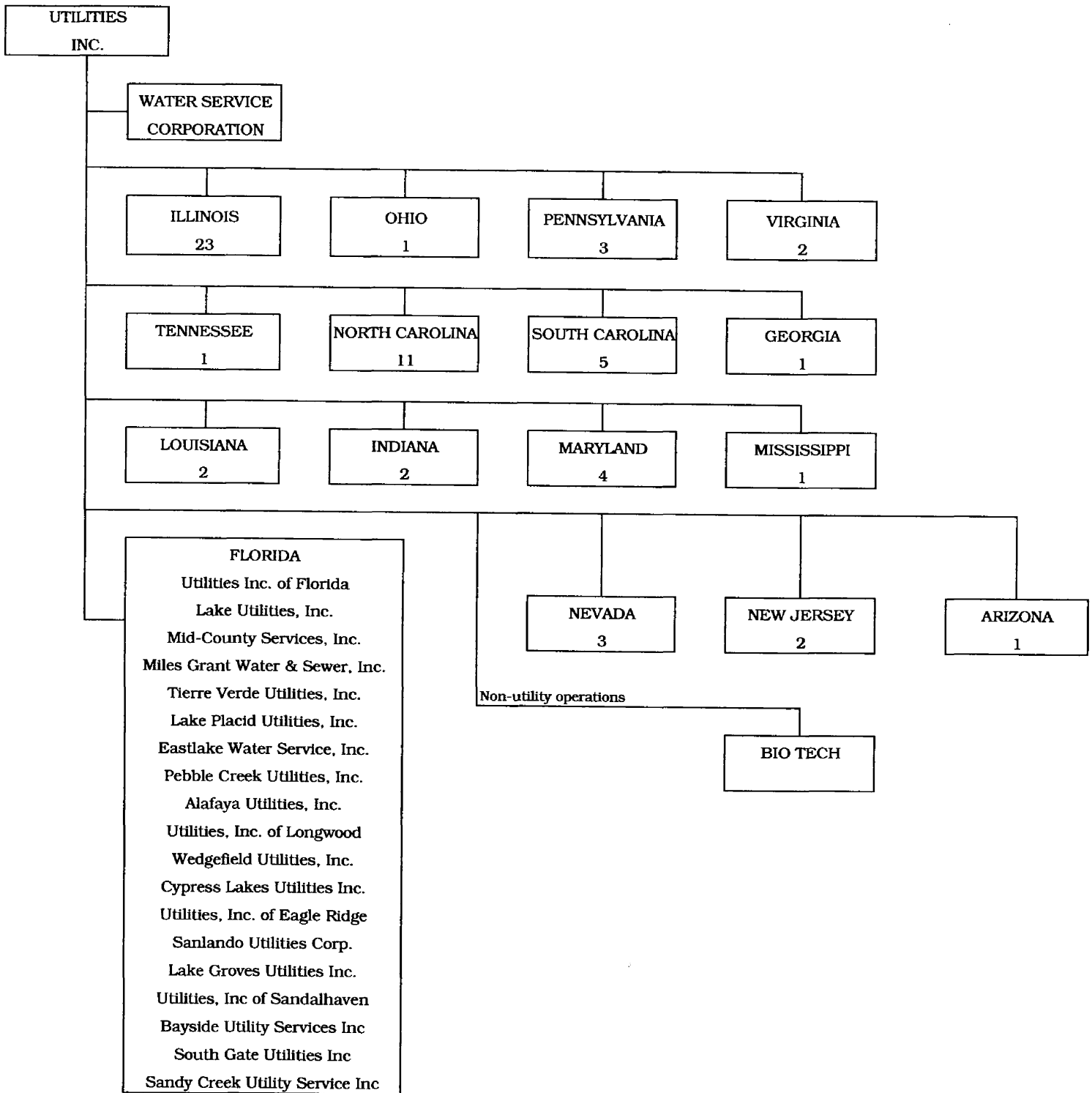
UTILITIES, INC. -- PARENT COMPANY

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

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

SEE ATTACHED

**Parent And Affiliate Organizational Chart**



UTILITIES, INC. - Parent Company

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

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
JAMES L CAMAREN	CEO		\$ NONE
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		NONE

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
			\$ NONE

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

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

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
<b>NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR AFFILIATES.</b>		\$	

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











# **FINANCIAL SECTION**

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-01
-----------------------------

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,879,967	\$ 1,957,535
108-110	Less: Accumulated Depreciation and Amortization	F-8	543,386	587,192
Net Plant			\$ 1,336,581	\$ 1,370,343
114-115	Utility Plant Acquisition adjustment (Net)	F-7	455,470	441,304
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,792,051	\$ 1,811,647
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ _____	\$ _____
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ _____	\$ _____
123	Investment In Associated Companies	F-10	_____	_____
124	Utility Investments	F-10	_____	_____
125	Other Investments	F-10	_____	_____
126-127	Special Funds	F-10	_____	_____
Total Other Property & Investments			\$ _____	\$ _____
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	1,875	1,840
133	Other Special Deposits	F-9	_____	_____
134	Working Funds		_____	_____
135	Temporary Cash Investments		_____	_____
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	34,981	32,081
145	Accounts Receivable from Associated Companies	F-12	_____	_____
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		_____	_____
161	Stores Expense		_____	_____
162	Prepayments		_____	_____
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		_____	_____
173 *	Accrued Utility Revenues		_____	_____
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 36,856	\$ 33,921

\* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	-	-
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		-	1,411
	<b>Total Deferred Debits</b>		\$ _____ -	\$ _____ 1,411
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ <u>1,828,907</u>	\$ <u>1,846,979</u>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		622,944	662,275
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(5,308)	(65,435)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			\$ 618,636	\$ 597,840
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	-	-
<b>Total Long Term Debt</b>			\$ -	\$ -
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		4,100	4,100
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	98,810	170,956
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		6,975	8,775
236	Accrued Taxes	W/S-3	1,000	1,000
237	Accrued Interest	F-19	156	230
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
<b>Total Current &amp; Accrued Liabilities</b>			\$ 111,041	\$ 185,061

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ _____	\$ _____
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 1,605,176	\$ 1,608,926
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	519,829	568,249
Total Net C.I.A.C.			\$ 1,085,347	\$ 1,040,677
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 7,464	\$ 11,751
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		6,419	11,650
Total Accumulated Deferred Income Tax			\$ 13,883	\$ 23,401
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 1,828,907	\$ 1,846,979

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 222,416	\$ 221,904
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 222,416	\$ 221,904
401	Operating Expenses	F-3(b)	\$ 145,270	\$ 228,068
403	Depreciation Expense:	F-3(b)	\$ 45,560	\$ 50,382
	Less: Amortization of CIAC	F-22	(48,325)	(48,420)
Net Depreciation Expense			\$ (2,765)	\$ 1,962
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	2,389	2,546
408	Taxes Other Than Income	W/S-3	22,936	37,964
409	Current Income Taxes	W/S-3	(5,701)	(40,414)
410.10	Deferred Federal Income Taxes	W/S-3	9,502	8,313
410.11	Deferred State Income Taxes	W/S-3		(206)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	
Utility Operating Expenses			\$ 171,631	\$ 238,233
Net Utility Operating Income			\$ 50,785	\$ (16,329)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		6,852	2,190
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 57,637	\$ (14,139)

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

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

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 221,904	\$ -
\$ -	\$ 221,904	\$ -
\$ -	\$ 228,068	\$ -
-	50,382	-
-	(48,420)	-
\$ -	\$ 1,962	\$ -
-	-	-
-	2,546	-
-	37,964	-
-	(40,414)	-
-	8,313	-
-	(206)	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 238,233	\$ -
\$ -	\$ (16,329)	\$ -
-	-	-
-	-	-
-	-	-
-	2,190	-
\$ -	\$ (14,139)	\$ -

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



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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 57,637	\$ (14,139)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		120	(357)
421	Nonutility Income		(14,149)	(14,166)
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ (14,029)	\$ (14,523)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ -	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 33,054	\$ 31,465
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 33,054	\$ 31,465
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			<u>\$ 10,554</u>	<u>\$ (60,127)</u>

Explain Extraordinary Income:

NONE

---



---



---



---

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ -	\$ 1,953,749
	Less:			
	Nonused and Useful Plant (1)			-
108	Accumulated Depreciation	F-8	-	552,572
110	Accumulated Amortization	F-8	-	34,620
271	Contributions In Aid of Construction	F-22	-	1,608,926
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ (242,369)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	568,249
Subtotal			\$ -	\$ 325,880
114	Plus or Minus: Acquisition Adjustments (2)	F-7		-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		-
	Working Capital Allowance (3)			28,509
	Other (Specify):			-
				-
				-
RATE BASE			\$ _____	\$ 354,389
NET UTILITY OPERATING INCOME			\$ _____	\$ (16,329)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			_____	-4.61%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 145,631	41.09%	11.28%	4.64%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	132,686	37.44%	8.52%	3.19%
Customer Deposits	8,775	2.48%	6.00%	0.15%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	21,990	6.21%	0.00%	0.00%
Other (Explain) Short Term Debt	45,307	12.78%	1.92%	0.25%
<b>Total</b>	\$ <u>354,389</u>	<u>100.00%</u>		<u>8.23%</u>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>11.28%</u>
Commission order approving Return on Equity:	<u>Leverage formula</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>N/A</u>
Commission order approving AFUDC rate:	<u>N/A</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: UTILITIES INC. OF SANDALHAVEN

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 76,392,765	0	0	0	\$ (76,247,134)	\$ 145,631
Preferred Stock	-	0	0	0		-
Long Term Debt	70,000,000	0	0	0	(69,867,314)	132,686
Customer Deposits	8,775	0	0	0		8,775
Tax Credits - Zero Cost	-	0	0	0		-
Tax Credits - Weighted Cost	-	0	0	0		-
Deferred Inc. Taxes	21,990	0	0	0		21,990
Other (Explain) Short Term Debt	23,649,000	0	0	0	(23,603,693)	45,307
Total	\$ 170,072,530	\$ 0	\$ 0	\$ 0	\$ (169,718,141)	\$ 354,389

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

NOT APPLICABLE

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT  
31-Dec-01

UTILITY PLANT  
ACCOUNTS 101 - 106

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 1,953,749	\$ -	\$ 1,953,749
102	Utility Plant Leased to Other				-
103	Property Held for Future Use				-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	3,786		3,786
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ -	\$ 1,957,535	\$ -	\$ 1,957,535

UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	\$ 455,470	\$ -	\$ 455,470
					-
					-
					-
					-
	Total Plant Acquisition Adjustments	\$ -	\$ 455,470	\$ -	\$ 455,470
115	Accumulated Amortization Accruals charged during year	\$ -	\$ (14,166)	\$ -	\$ (14,166)
					-
					-
					-
	Total Accumulated Amortization	\$ -	\$ (14,166)	\$ -	\$ (14,166)
	Net Acquisition Adjustments	\$ -	\$ 441,304	\$ -	\$ 441,304

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ -	\$ 511,312	\$ -	\$ 511,312
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 50,382	\$ -	\$ 50,382
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				-
	-	(3,238)		(3,238)
Salvage				-
Other Credits (Specify):				-
Total Credits	\$ -	\$ 47,144	\$ -	\$ 47,144
Debits during year:				
Book cost of plant retired	-	5,884		5,884
Cost of Removal				-
Other Debits (specify):				-
Total Debits	\$ -	\$ 5,884	\$ -	\$ 5,884
Balance end of year	\$ -	\$ 552,572	\$ -	\$ 552,572
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -	\$ 32,074	\$ -	\$ 32,074
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ 2,546	\$ -	\$ 2,546
Other Accounts (specify):				-
Total credits	\$ -	\$ 2,546	\$ -	\$ 2,546
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ 34,620	\$ -	\$ 34,620

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

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT  
31-Dec-01

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

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

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

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric Deposit	\$ 1,840
_____	_____
_____	_____
Total Special Deposits	\$ 1,840
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ -

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

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

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

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



UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ -	
Wastewater	32,081	
Other		
<b>Total Customer Accounts Receivable</b>		\$ 32,081
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____		
_____		
<b>Total Other Accounts Receivable</b>		\$ -
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____		
_____		
<b>Total Notes Receivable</b>		\$ -
<b>Total Accounts and Notes Receivable</b>		\$ 32,081
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ -	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
<b>Total Additions</b>	\$ -	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
<b>Total accounts written off</b>	\$ -	
<b>Balance end of year</b>		\$ -
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		\$ 32,081



UTILITY NAME: UTILITIES INC OF SANDALHAVEN

**YEAR OF REPORT**  
**31-Dec-01**

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
 ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES  
 ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

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

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

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

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

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

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (5,308)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ (60,127)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
	<b>Total Retained Earnings</b>	<b>\$ <u>(65,435)</u></b>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> 31-Dec-01
------------------------------------

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

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

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





UTILITY NAME: UTILITIES INC. OF SANDALHAVEN

ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	-		31,465	31,465	-
Total Account 237.1	\$ _____		\$ 31,465	\$ 31,465	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	(156)	427	(74)		(230)
MISC ITEMS					
Total Account 237.2	\$ (156)		\$ (74)	\$ -	\$ (230)
Total Account 237 (1)	\$ (156)		\$ 31,391	\$ 31,465	\$ (230)
INTEREST EXPENSED:					
Total accrual Account 237		237	31,465		
Less Capitalized Interest Portion of AFUDC:			-		
Net Interest Expensed to Account No. 427 (2)					
			\$ 31,465		

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

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

YEAR OF REPORT  
31-Dec-01

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

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

ADVANCES FOR CONSTRUCTION  
ACCOUNT 252

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

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

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ -	\$ 1,605,176	\$ -	\$ 1,605,176
Add credits during year:	\$ -	\$ 3,750	\$ -	\$ 3,750
Less debit charged during the year	\$ -	\$ -	\$ -	\$ -
Total Contribution In Aid of Construction	\$ -	\$ 1,608,926	\$ -	\$ 1,608,926

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ -	\$ 519,829	\$ -	\$ 519,829
Debits during the year:	\$ -	\$ 48,420	\$ -	\$ 48,420
Credits during the year	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ -	\$ 568,249	\$ -	\$ 568,249

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

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

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (60,127)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		3,750
Deductions recorded on books not deducted for return:		
		-
		-
Excess Tax Depreciation over Book Depreciation		(12,608)
Current FIT		(40,414)
Deferred FIT		8,313
Deferred SIT		(206)
Income recorded on books not included in return:		
Interest During Construction		(2,190)
		-
Deduction on return not charged against book income:		
Organization Exp		(15,384)
Federal tax net income		\$ (118,866)

Computation of tax :	(118,866)	
	34%	
	(40,414)	

# **WATER OPERATING SECTION**

**Note:** This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

**WASTEWATER  
OPERATION  
SECTION**





UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> 31-Dec-01
------------------------------------

SYSTEM NAME / COUNTY : Charlotte County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 1,953,749
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	552,572
110	Accumulated Amortization	F-8	34,620
271	Contributions In Aid of Construction	S-7	1,608,926
252	Advances for Construction	F-20	-
Subtotal			\$ (242,369)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 568,249
Subtotal			\$ 325,880
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		28,509
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 354,389
WASTEWATER OPERATING INCOME		S-3	\$ (16,329)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-4.61%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<p>YEAR OF REPORT 31-Dec-01</p>
-------------------------------------

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 221,904
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 221,904
401	Operating Expenses	S-10A	\$ 228,068
403	Depreciation Expense	S-6A	50,382
	Less: Amortization of CIAC	S-8A	(48,420)
	Net Depreciation Expense		\$ 1,962
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	2,546
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		10,159
408.11	Property Taxes		22,147
408.12	Payroll Taxes		5,658
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ 37,964
409.1	Income Taxes		(40,414)
410.10	Deferred Federal Income Taxes		8,313
410.11	Deferred State Income Taxes		(206)
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 238,233
	Utility Operating Income		\$ (16,329)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		2,190
	Total Utility Operating Income		\$ (14,139)

UTILITY NAME: UTILITIES, INC. OF SANDALHAVEN

SYSTEM NAME / COUNTY Charlotte County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 76,921	\$ -	\$ -	\$ 76,921
352	Franchises	25,069	-	-	25,069
353	Land and Land Rights	225,000	-	-	225,000
354	Structures and Improvements	249,371	-	-	249,371
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	94,652	-	-	94,652
361	Collection Sewers - Gravity	421,082	1,148	-	422,230
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	76,532	357	-	76,889
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	308,965	67,646	4,906	371,705
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	241,063	15,740	688	256,115
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equipment	388	308	290	406
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	9,573	4,454	-	14,027
394	Laboratory Equipment	3,768	-	-	3,768
395	Power Operated Equipment	122,379	-	-	122,379
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	11,899	3,318	-	15,217
Total Wastewater Plant		\$ 1,866,662	\$ 92,971	\$ 5,884	\$ 1,953,749

(d) Acquisition entry

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

UTILITY NAME: UTILITIES INC. OF SANDALHAVEN  
SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INFANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$ 76,921						
352	Franchises	25,069						
353	Land and Land Rights		225,000					
354	Structures and Improvements		249,371					
355	Power Generation Equipment							
360	Collection Sewers - Force		94,652					
361	Collection Sewers - Gravity		422,230					
362	Special Collecting Structures							
363	Services to Customers		76,889					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			371,705				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				256,115			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							406
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							14,027
394	Laboratory Equipment							3,768
395	Power Operated Equipment							122,379
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							15,217
	Total Wastewater Plant	\$ 101,990	\$ 1,068,142	\$ 371,705	\$ 256,115	\$ -	\$ -	\$ 155,797

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

UTILITY NAME:

UTILITIES INC OF SANDALHAVEN

**YEAR OF REPORT**

**31-Dec-01**

SYSTEM NAME / COUNTY :

Charlotte County

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			2.86%
363	Services to Customers			2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			4.00%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			2.98%
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			3.33%
396	Communication Equipment			10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES, INC. OF SANDALHAVEN

SYSTEM NAME / COUNTY: Charlotte County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 108,578	\$ 7,810	-	\$ 7,810
355	Power Generation Equipment				
360	Collection Sewers - Force	36,232	3,157	-	3,157
361	Collection Sewers - Gravity	140,612	9,348	-	9,348
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	35,244	2,012	-	2,012
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	116,133	12,776	-	12,776
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers	26,077	6,962	-	6,962
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment	-	26	-	26
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	(974)	598	-	598
394	Laboratory Equipment	(207)	251	-	251
395	Power Operated Equipment	46,448	4,083	-	4,083
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment-Allocation from UIF	3,169	3,359	(3,238)	121
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 511,312	\$ 50,382	\$ (3,238)	\$ 47,144

\*credit due to allocation from parent company UIF

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

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

SYSTEM NAME / COUNTY : Charlotte County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
		\$ -	\$ -	\$ -	\$ -	\$ 116,388
354	Structures and Improvements	-	-	-	-	-
355	Power Generation Equipment	-	-	-	-	39,389
360	Collection Sewers - Force	-	-	-	-	149,960
361	Collection Sewers - Gravity	-	-	-	-	-
362	Special Collecting Structures	-	-	-	-	37,256
363	Services to Customers	-	-	-	-	-
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	4,906	-	-	4,906	124,003
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	-
381	Plant Sewers	688	-	-	688	32,351
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	-
390	Office Furniture and Equipment	290	-	-	290	(264)
391	Transportation Equipment	-	-	-	-	-
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	(376)
394	Laboratory Equipment	-	-	-	-	44
395	Power Operated Equipment	-	-	-	-	50,531
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment-Allocation from UIF	-	-	-	-	3,290
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 5,884	\$ -	\$ -	\$ 5,884	\$ 552,572

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





UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

SYSTEM NAME / COUNTY : Charlotte County

**WASTEWATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
SEWER CONNECTIONS FEES	3	\$ 1,250	\$ 3,750
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>3,750</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 519,829
Debits during the year:	
Accruals charged to Account 272	\$ 48,420
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 48,420
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>568,249</u>



Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations

**UTILITY NAME:** UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> 31-Dec-01
------------------------------------

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Total Flat-Rate Revenues			-
Total Measured Revenues	221,904	221,904	-
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues			-
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	221,904	221,904	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			-
Net Wastewater Operating Revenues	221,904	221,904	-

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> 31-Dec-01
------------------------------------

SYSTEM NAME / COUNTY : Charlotte County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues	1,000	1,007	\$ 195,172
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	1,000	1,007	\$ 195,172
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>1,000</u>	<u>1,007</u>	\$ <u>195,172</u>
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			26,732
Total Other Wastewater Revenues				\$ 26,732

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

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

<b>YEAR OF REPORT</b> 31-Dec-01
------------------------------------

SYSTEM NAME / COUNTY : Charlotte County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>RECLAIMED WATER SALES</b>				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ _____
540.2	Commercial Reuse Revenues			_____
540.3	Industrial Reuse Revenues			_____
540.4	Reuse Revenues From Public Authorities			_____
540.5	Other Revenues			_____
540	<b>Total Flat Rate Reuse Revenues</b>			\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues			_____
541.2	Commercial Reuse Revenues			_____
541.3	Industrial Reuse Revenues			_____
541.4	Reuse Revenues From Public Authorities			_____
541	<b>Total Measured Reuse Revenues</b>			\$ _____
544	Reuse Revenues From Other Systems			_____
				<b>Total Reclaimed Water Sales</b>
				\$ _____
<b>Total Wastewater Operating Revenues</b>				\$ <u>221,904</u>

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

UTILITY NAME: UTILITIES INC. OF SANDALHAVEN

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 54,441	\$ 1,633	\$ 6,533	\$ 10,888	\$ 2,722	\$ 26,132	\$ 6,533
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	16,177	485	1,132	1,941	809	4,853	1,941
710	Purchased Sewage Treatment	857					857	
711	Sludge Removal Expense	44,532					44,532	
715	Purchased Power	16,693			4,173		12,520	
716	Fuel for Power Purchased							
718	Chemicals	7,407					7,407	
720	Materials and Supplies	51,863	2,075	8,298	12,447	3,112	20,745	5,186
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	1,024						
733	Contractual Services - Legal	7,066						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other	1,653						
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses	1,720						
756	Insurance - Vehicle		52	206	344	86	826	206
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other	5,327						
760	Advertising Expense							
766	Regulatory Commission Expenses							
767	- Amortization of Rate Case Expense							
770	Regulatory Commission Exp.-Other							
775	Bad Debt Expense	6,569						
	Miscellaneous Expenses	12,739						
	<b>Total Wastewater Utility Expenses</b>	<b>\$ 228,068</b>	<b>\$ 4,245</b>	<b>\$ 16,169</b>	<b>\$ 29,793</b>	<b>\$ 6,729</b>	<b>\$ 117,872</b>	<b>\$ 13,866</b>

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

SYSTEM NAME / COUNTY: Charlotte County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	5,016					
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting		1,024				
733	Contractual Services - Legal		7,066				
734	Contractual Services - Mgt. Fees		0				
735	Contractual Services - Testing		0				
736	Contractual Services - Other		826				
741	Rental of Building/Real Property	827					
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		5,327				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		0				
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	6,569					
775	Miscellaneous Expenses	6,370	6,369				
	Total Wastewater Utility Expenses	\$ 18,782	\$ 20,612	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF SANDALHAVEN

<b>YEAR OF REPORT</b> 31-Dec-01
------------------------------------

SYSTEM NAME / COUNTY :

SANDALHAVEN/CHARLOTTE

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	779*	779
3/4"	Displacement	1.5		
1"	Displacement	2.5	2	5.0
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	1	50
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				880.0
*81 are reserved capacity accounts - no meters				

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

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

Use one of the following methods:

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

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

For wastewater only utilities:

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

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

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation: $25.839 / 365 \text{ days} / 280 \text{ gpd} = 253$
---



UTILITY NAME: UTILITIES, INC. OF SANDALHAVEN

<b>YEAR OF REPORT</b> <b>31-Dec-01</b>
---

SYSTEM NAME / COUNTY : SANDALHAVEN/CHARLOTTE

**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.150 mgd</u>		
Basis of Permit Capacity (1)	<u>AADF</u>		
Manufacturer	<u>SPS</u>		
Type (2)	<u>Ext. Aeration</u>		
Hydraulic Capacity	<u>.150 mgd</u>		
Average Daily Flow	<u>.076 mgd</u>		
Total Gallons of Wastewater Treated	<u>25.839 mg</u>		
Method of Effluent Disposal	<u>Perc Ponds/G.C. Irrigation</u>		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: UTILITIES, INC. OF SANDALHAVEN

YEAR OF REPORT  
31-Dec-01

SYSTEM NAME / COUNTY : SANDALHAVEN/CHARLOTTE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs\* now being served 253
2. Maximum number of ERCs\* which can be served 536
3. Present system connection capacity (in ERCs\*) using existing lines 536
4. Future connection capacity (in ERCs\*) upon service area buildout 536
5. Estimated annual increase in ERCs\* 15
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
2002 - Upgrade lift station #2; Refurbish percolation ponds; Convert to sodium hypochlorite; Paint WWTP and Digester; Install additional catwalks and access stairs.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Wildflower Golf Course - .063 mgd
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? None
10. When did the company last file a capacity analysis report with the DEP? 2000
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA014053

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