

# CLASS "A" OR "B"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

**OFFICIAL COPY**  
**DIVISION OF**  
**WATER AND SEWER**  
**Do Not Remove from this Office**

**Aloha Utilities, Inc.**

Exact Legal Name of Respondent

**136-W / 097-S**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



WS001-00-AR

PUBLIC SERVICE

ALOHA UTILITIES, INC.  
S

FOR

**YEAR ENDED DECEMBER 31, 2000**

01 MAY - 1 AM 11:16  
REGULATION  
PUBLIC SERVICE

*Cronin, Jackson, Nixon & Wilson*  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
CHRISTINE R. CHRISTIAN, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
JEANETTE SUNG, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
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April 30, 2001

Officers & Directors  
Aloha Utilities, Inc.

We have compiled the 2000 Annual Report of Aloha Utilities, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Aloha Utilities, Inc.. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

*Cronin, Jackson, Nixon & Wilson*  
CRONIN, JACKSON, NIXON & WILSON

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations**

**Company: Aloha Utilities, Inc.**

**For the Year Ended December 31, 2000**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 2,014,686	\$ 2,014,686	\$ -
Commercial	236,463	236,463	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	47,311	47,311	-
<b>Total Water Operating Revenue</b>	<b>\$ 2,298,460</b>	<b>\$ 2,298,460</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Water Operating Reveunes</b>	<b>\$ 2,298,460</b>	<b>\$ 2,298,460</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations**

**Company: Aloha Utilities, Inc.**

**For the Year Ended December 31, 2000**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 3,260,454	\$ 3,260,454	\$ -
Commercial	384,164	384,164	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	49,488	49,488	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 3,694,106</b>	<b>\$ 3,694,106</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Reveunes</b>	<b>\$ 3,694,106</b>	<b>\$ 3,694,106</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

## General Instructions

1. Prepare this report in conformity with the 1984 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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by 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 of the page 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 Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
- 11 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.
- 12 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.
- 13 The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility

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**EXECUTIVE**

**SUMMARY**



**CERTIFICATION OF ANNUAL REPORT**

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2000</b>
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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 financial statement of the utility.

**YES**            **NO**  
        4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.            2.            3.            4.  
           

  
 \_\_\_\_\_  
 (signature of the chief executive officer of the utility) \*

1.            2.            3.            4.  
           

\_\_\_\_\_  
 N/A  
 (signature of the 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  
December 31, 2000

Aloha Utilities, Inc.  
(Exact Name of Utility)

County: Pasco

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

6915 Perrine Ranch Road  
New Port Richey, Florida 34691

Telephone: ( 727 ) 372 - 0115

e-Mail Address: N/A

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number N/A

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

Robert C. Nixon, CPA  
Cronin, Jackson, Nixon & Wilson, CPA's, PA  
2560 Gulf-to-Bay Blvd, Suite 200  
Clearwater, Florida 34625

Telephone: ( 727 ) 791-4020

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

6915 Perrine Ranch Road  
New Port Richey, Florida 34691

Telephone: ( 727 ) 372 - 0115

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

Cronin, Jackson, Nixon and Wilson, CPA's

Date of original organization of the utility: 3/10/70

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 percent or more of the voting securities of the utility:

	Name	Percent Ownership	
1.	Lynnda Speer	62.5	%
2.	Estlon Pippin	12.5	%
3.	Joann Pippin	25.0	%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

E-2(Revised)

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Robert M. C. Rose	Attorney	Rose, Sundstrom & Bentley	Legal
F. Marshall Deterding	Attorney	Rose, Sundstrom & Bentley	Legal
John H. Cronin, Jr	CPA	Cronin, Jackson, Nixon & Wilson, CPA's	Accounting
Robert C. Nixon	CPA	Cronin, Jackson, Nixon & Wilson, CPA's	Rates and Accounting

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: Aloha Utilities, Inc.

YEAR OF REPORT  
December 31, 2000

### 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) Aloha Utilities, Inc. began operations as a water and sewer utility servicing the Aloha Gardens sub-division located in Holiday, Florida, west of U.S. Highway 19. In subsequent years, as the Holiday area expanded, the utility extended its service area to the east of U.S. Highway 19.
- (B) The Company provides water and sewer service to customers in its certificated area.
- (C) The primary goal of the Company is to continue rendering quality service to its existing customers while preparing for future growth to serve the needs of prospective customers.
- (D) The Company operates two distinct service areas which are physically divided by U.S. Highway 19, the major north/south highway through Pinellas and Pasco Counties.
- (E) Projected growth is in the service area located east of U.S. Highway 19, referred to as the Seven Springs area, since the Aloha Gardens system is built out. Approximately 250 new connections are expected annually.
- (F) In 2000, Aloha completed construction of the upgrades to its Seven Springs wastewater treatment plant.

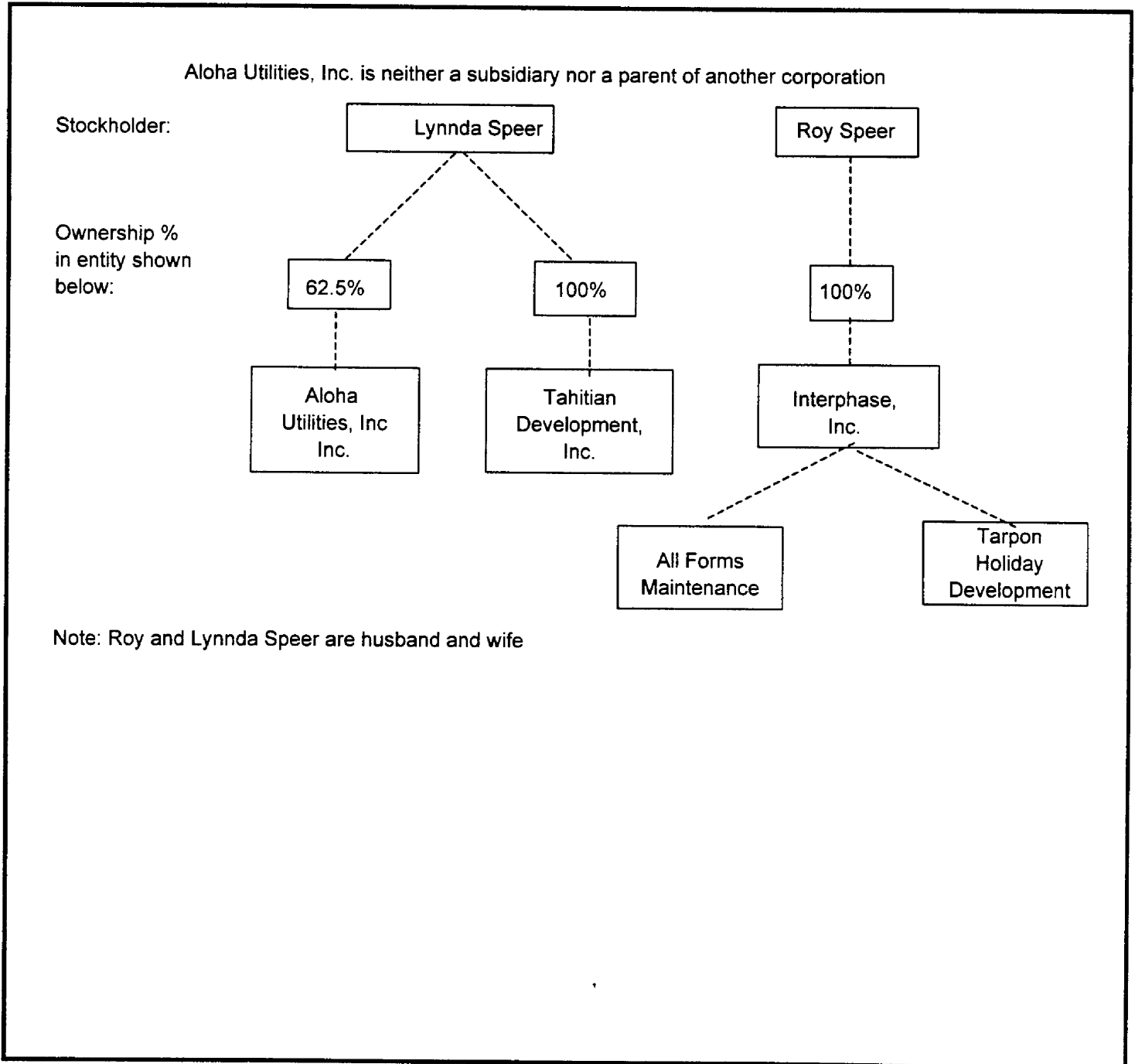
UTILITY NAME: Aloha Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/99

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



UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**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.			
<b>NAME (a)</b>	<b>TITLE (b)</b>	<b>% OF TIME SPENT AS OFFICER OF UTILITY (c)</b>	<b>OFFICERS COMPENSATION (d)</b>
Stephen G. Watford	President	100 %	\$ 122,595
Lynnda Speer	Vice President	20 %	\$ 24,519
Connie Kurish	Secretary/Treasurer	100 %	\$ 39,076

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
<b>NAME (a)</b>	<b>TITLE (b)</b>	<b>NUMBER OF DIRECTORS MEETINGS ATTENDED (c)</b>	<b>DIRECTORS COMPENSATION (d)</b>
Lynnda Speer	Director	1	\$ None
Stephen G. Watford	Director	1	\$ None
Connie Kurish	Director	1	\$ None

UTILITY NAME: Aloha Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

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

List all contracts, agreements, and 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.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)</b>	<b>IDENTIFICATION OF SERVICE OR PRODUCT (b)</b>	<b>AMOUNT (c)</b>	<b>NAME AND ADDRESS OF AFFILIATED ENTITY (d)</b>
None		\$	

\* 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.

UTILITY NAME: Aloha Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME (a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
Lynnda Speer	Land Development	Treasurer	Tahitian Development, Inc. 2535 Success Dr. Odessa, Florida 33556

E-8(Revised)



UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Interphase, Inc.	Rental office	Open	P	\$ 17,479
Interphase, Inc.	Water purchased	Open	P	71,084
Tahitian Development, Inc	Water purchased	Open	P	52,529
All Forms Maintenance	Security guard	Open	P	18,786
	Maintenance services	Open	P	12,483

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

**FINANCIAL**

**SECTION**

## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 35,339,260	\$ 27,282,661
108-110	Less: Accumulated Depreciation and Amortization	F-8	(8,218,721)	(7,328,661)
Net Plant			27,120,539	19,954,000
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			27,120,539	19,954,000
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 218,222	
122	Less: Accumulated Depreciation and Amortization		3,410	
Net Nonutility Property			214,812	
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 and Investments			214,812	
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		174,083	158,170
132	Special Deposits	F-9	45,392	
133	Other Special Deposits	F-9	5,950	2,450
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	980,180	948,915
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments		132,934	19,529
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			1,338,539	1,129,064

\* Not Applicable for Class B Utilities

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2000</b>
---

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 71,156	\$ 75,944
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	907,398	454,193
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		2,333,231	2,150,795
	Total Deferred Debits		3,311,785	2,680,932
	TOTAL ASSETS AND OTHER DEBITS		\$ 31,985,675	\$ 23,763,996

\* 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)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 500	\$ 500
204	Preferred Stock Issued	F-15	600,000	600,000
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock		41,600	41,600
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			
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	1,826,329	1,820,174
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			<b>2,468,429</b>	<b>2,462,274</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	8,738,545	3,848,837
<b>Total Long Term Debt</b>			<b>8,738,545</b>	<b>3,848,837</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		727,551	478,508
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18		(606)
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		563,414	458,716
236	Accrued Taxes	W/S-3	271,507	264,988
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	49,093	74,205
<b>Total Current and Accrued Liabilities</b>			<b>1,611,565</b>	<b>1,275,811</b>

\* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21	2,238,802	2,340,416
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			2,238,802	2,340,416
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	21,696,836	18,144,138
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(5,424,233)	(4,873,413)
Total Net C.I.A.C.			16,272,603	13,270,725
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		655,731	565,933
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes			655,731	565,933
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 31,985,675	\$ 23,763,996



**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 5,771,245	\$ 5,992,566
469.530	Less: Guarenteed Revenue and AFPI	F-3(b)		
<b>Net Operating Revenues</b>			<u>5,771,245</u>	<u>5,992,566</u>
401	Operating Expenses	F-3(b)	4,056,646	4,327,268
403	Depreciation Expense	F-3(b)	841,901	991,902
	Less: Amortization of CIAC	F-22	(550,146)	(550,820)
<b>Net Depreciation Expense</b>			<u>291,755</u>	<u>441,082</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC) (Plant Abandonment)	F-3(b)	1,380	1,380
408	Taxes Other Than Income	W/S-3	691,349	738,208
409	Current Income Taxes	W/S-3	(74,090)	78,891
410.10	Deferred Federal Income Taxes	W/S-3	137,833	126,561
410.11	Deferred State Income Taxes	W/S-3	23,597	62,825
411.10	Provision for Deferred Income Taxes - Credit (Note (1))	W/S-3	(68,019)	(97,675)
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
<b>Utility Operating Expenses</b>			<u>5,060,451</u>	<u>5,678,540</u>
<b>Net Utility Operating Income</b>			<u>710,794</u>	<u>314,026</u>
469/530	Add Back: Guarenteed 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		48,008	168,466
<b>Total Utility Operating Income [Enter here and on Page F-3(c)]</b>			<u>758,802</u>	<u>482,492</u>

Note (1): Amortization of Contributed Taxes

\* For each account, column e should agree with columns f, g + h on F-3(b)

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

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 2,298,460	\$ 3,694,106	N/A
2,298,460	3,694,106	-
1,721,404	2,605,864	
325,303	666,599	
(227,421)	(323,399)	
97,882	343,200	-
	1,380	
277,397	460,811	
39,872	39,019	
25,117	101,444	
4,298	58,527	
(42,214)	(55,461)	
2,123,756	3,554,784	
174,704	139,322	
	168,466	
174,704	307,788	N/A

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ 758,802	\$ 482,492
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		65	64,015
421	Miscellaneous Nonutility Revenue			42,786
426	Miscellaneous Nonutility Expenses		(129,885)	(125,490)
Total Other Income and Deductions			(129,820)	(18,689)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			6,698
409.20	Income Taxes			(336,853)
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit		(42,991)	(274)
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income			(42,991)	(330,429)
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	420,850	783,288
428	Amortization of Debt Discount & Expense	F-13	2,322	4,789
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			423,172	788,077
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			248,801	6,155

Explain Extraordinary Income:

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	\$ 10,778,794	\$ 24,498,987
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	2,973,811	5,244,910
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	8,765,797	12,931,039
252	Advances for Construction	F-20		
Subtotal			(960,814)	6,323,038
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,119,066	3,305,167
Subtotal			1,158,252	9,628,205
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		289,196	437,791
	Other (Specify):			
	Net Contributed Taxes		(969,040)	(1,269,762)
	Net Deferred Tax Assets		813,638	865,046
RATE BASE			\$ 1,292,046	\$ 9,661,280
NET UTILITY OPERATING INCOME			\$ 174,704	\$ 139,322
ACHIEVED RATE OF RETURN (Operating Income / Rate Base) (4)			13.52 %	1.44 %

NOTES:

- (1) Estimated if not known.
- (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 Method.
- (4) See Note on Page W-2(a), Group 1

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (1) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (2) (d)</b>	<b>WEIGHTED COST [c x d] (e)</b>
Common Equity	\$ 1,865,352	20.12 %	9.93 %	2.00 %
Preferred Stock	600,000	6.47 %	9.93 %	0.64 %
Long Term Debt(3)	6,293,691	67.89 %	10.33 %	7.0130 %
Customer Deposits	511,065	5.51 %	6.00 %	0.3306 %
Tax Credits - Zero Cost		%	-	%
Tax Credits - Weighted Cost		%	-	%
Deferred Income Taxes		%	-	%
Other (Explain)		%	-	%
Notes Payable - Assoc Co		%	%	%
<b>Total</b>	<b>\$ 9,270,108</b>	<b>99.99 %</b>		<b>9.98 %</b>

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

(2) 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

(3) Long-term debt reflects a ratemaking adjustment for the L.L. Spear note cost rates to prime + 2, 10.50%.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>9.93</u> %
Commission order approving Return on Equity:	<u>PSC-01-0326-FOF-WS</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>9.08</u> %
Commission order approving AFUDC rate:	<u>PSC-99-1917-PAA-WS</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 PLANT  
ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 10,778,794	\$ 24,498,987	N/A	\$ 35,277,781
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	13,531	47,948		61,479
106	Completed Construction Not Classified				
Total Utility Plant		<u>\$ 10,792,325</u>	<u>\$ 24,546,935</u>	N/A	<u>\$ 35,339,260</u>

UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment N/A	\$ -	\$ -	\$ -	\$ -
Total Plant Acquisition Adjustment		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Acquisition Adjustments		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 2,682,881	\$ 4,645,780	N/A	\$ 7,328,661
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	325,303	666,599		991,902
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify) Prior years correction	(22)			(22)
Salvage				
Other Credits (specify):				
Total credits	325,281	666,599		991,880
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify) Order No. PSC-01-0326-FOF-SU	(34,351)	(67,469)		(101,820)
Total debits	(34,351)	(67,469)		(101,820)
Balance end of year	\$ 2,973,811	\$ 5,244,910	N/A	\$ 8,218,721

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

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



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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
Order No PSC-01-0326 FOF-SU '99	\$ 22,976	766	\$ 53,335
" " " '00	403,700		
Total	\$ 426,676		\$ 53,335

**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)
Non-utility property - office building (net of accumulated depreciation)	\$ -	\$ 218,222	\$ 3,410	\$ 214,812
Total Nonutility Property	\$ -	\$ 218,222	\$ 3,410	\$ 214,812

**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): PSC ESCROW ACCOUNT - REFUNDABLE SERVICE AVAILABILITY CHARGES - SS WATER	\$ 45,392
Total Special Deposits	\$ 45,392
OTHER SPECIAL DEPOSITS (Account 133): Chlorine cylinders and utility deposits	\$ 5,950
Total Other Special Deposits	\$ 5,950

UTILITY NAME: Aloha Utilities, Inc.

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**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 (ACCT. 123) N/A	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (ACCT 124) N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (ACCT. 125) N/A	\$ -	\$ -
Total Other Investments		\$ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
Total Special Funds		\$ -

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2000</b>
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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 898,781	
Wastewater		
Other	14,252	
Total Customer Accounts Receivable		\$ 913,033
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
Income tax refunds receivable	\$ 74,047	
Total Other Accounts Receivable		\$ 74,047
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		987,080
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ 6,900	
Add. Provision for uncollectables for current year		
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions		
Deduct accounts written off during year.		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		6,900
Total Accounts and Notes Receivable - Net		\$ 980,180

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

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

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 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):		
Bank of America Loan Costs	\$ 4,227	\$ 57,383
L.L.S. Loan Costs	562	13,773
Total Unamortized Debt Discount and Expense	\$ 4,789	\$ 71,156
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
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): Order No. PSC-01-0326- FOF-SU (See Schedule F-9)	\$ 53,335	\$ 373,341
		-
Total Deferred Rate Case Expense	\$ 53,335	\$ 373,341
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Water Quality Rate Investigation (No amortization)	\$ -	\$ 328,676
PSC Audit (Amortized in Accounts 667,767)	6,505	38,306
Rules Challenge (Amortized below the line)	29,723	140,695
Loss on Plant Abandonment (Amortized in Account 407)	1,380	5,520
Deferred Operations Manual - Seven Springs Sewer Plant		19,100
Deferred Service Availability Case - Seven Springs Sewer		1,760
Total Other Deferred Debits	\$ 37,608	\$ 534,057
REGULATORY ASSETS (Class A Utilities: Account 186.3):		
None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>\$ 90,943</b>	<b>\$ 907,398</b>

UTILITY NAME: Aloha Utilities, Inc.

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

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		10,000
Shares issued and outstanding		500
Total par value of stock issued	\$ 500	\$ 500
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ 600,000	\$ 600,000
Shares authorized		1
Shares issued and outstanding		1
Total par value of stock issued	600,000	\$ 600,000
Dividends declared per share for year	None	None

\* 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)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

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

UTILITY NAME: Aloha Utilities, Inc.

YEAR OF REPORT  
December 31, 2000

**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year	\$ 1,820,174
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	6,155
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	
	Year end Balance	1,826,329
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings	\$ 1,826,329

Notes to Statement of Retained Earnings:



UTILITY NAME: Aloha Utilities, Inc.

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
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)	
L.L. Speer (LOC); 7/24/95 - 7/24/25	12.50 %	V - P + 3	\$ 2,992,831
Bank of America Note Payable	9.00 %	F	4,548,821
N/P F150 B86420; 5/13/99 - 5/12/02	4.90 %	F	8,052
N/P F150 B86421; 5/13/99 - 5/12/02	4.90 %	F	7,705
N/P F150 B86422; 5/13/99 - 5/12/02	4.90 %	F	7,704
N/P F150 B86423; 5/13/99 - 5/12/02	4.90 %	F	7,713
N/P - Expedition; 5/13/99 - 5/12/02	9.25 %	F	10,086
L.L. Speer (DOT); 2/12/96 - 2/17/26	12.50 %	V - P + 3	543,633
Bank of America Note Payable - Office Building	9.00 %	F	612,000
	%		
	%		
	%		
	%		
Total			\$ 8,738,545

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

UTILITY NAME: Aloha Utilities, Inc.

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**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232): N/A			\$ -
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): N/A			\$ -
Total Account 234			

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
N/A	
Total	

ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBT (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					
Bank of America Loans - SS Sewer & Office Bldg	\$ -	427.3	\$ 321,231	\$ 321,231	\$ -
L.L. Speer (LOC)	-	427.3	357,792	357,792	-
L.L. Speer (DOT)	-	427.3	67,784	67,784	-
Vehicle Notes	-	427.3	3,263	3,263	-
<b>Total Account No. 237.1</b>	<b>-</b>		<b>750,070</b>	<b>750,070</b>	<b>-</b>
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	-	427.4	33,218	33,218	-
<b>Total Account 237.2</b>	<b>-</b>		<b>33,218</b>	<b>33,218</b>	<b>-</b>
<b>Total Account 237 (1)</b>	<b>\$ -</b>		<b>\$ 783,288</b>	<b>\$ 783,288</b>	<b>\$ -</b>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 783,288		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			<b>\$ 783,288</b>		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest  
(2) Must agree to F-3(c), Current Year Interest Expense



UTILITY NAME: Aloha Utilities, Inc.

**YEAR OF REPORT**  
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)		
Contributed taxes on CIAC	97,675	2,238,802
Total Regulatory Liabilities	\$ 97,675	\$ 2,238,802
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ 97,675	\$ 2,238,802

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 7,467,755	\$ 10,676,383	N/A	\$ 18,144,138
Add credits during year:	1,298,042	2,254,656		3,552,698
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 8,765,797	\$ 12,931,039	\$ -	\$ 21,696,836

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,891,645	\$ 2,981,768	N/A	\$ 4,873,413
Debits during year:	227,421	323,399		550,820
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 2,119,066	\$ 3,305,167		\$ 5,424,233

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**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 income 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 computation 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, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	<u>F-3 (c)</u>	\$ <u>6,155</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
Book-Tax Depreciation timing difference	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ <u>6,155</u>
Computation of tax:		
The Company will provide this information upon completion of the Federal and State income tax returns.		

**WATER  
OPERATION  
SECTION**





UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

<b>YEAR OF REPORT</b> December 31, 2000
--

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 962,633
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	804,164
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	438,245
252	Advances for Construction	F-20	
	Subtotal		(279,776)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	309,696
	Subtotal		29,920
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		57,214
	Other (Specify):		
	WATER RATE BASE		\$ 87,134
	UTILITY OPERATING INCOME	W-3	\$ 66,088
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base) (Note (4))		75.85 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (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: Aloha Utilities, Inc.  
SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
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**SCHEDULE OF YEAR END WATER RATE BASE**

Note (4):

Until December 2000, The Pasco County bulk meter used to measure purchased water was not working properly. As a result, Aloha has been underbilled for purchased water by approximately \$115,000. As shown on Page W-11, Aloha sold 37,420 gallons (000) more than was purchased and pumped. The total gallons purchased and billed amounted to 79,721 gallons (000). This compares to gallons purchased in 1998 and 1997 of 115,515 and 118,672 respectively.

Based on these circumstances, the operation and maintenance expenses are artificially low for 2000 and result in an appearance of abnormally high earnings. This issue is being dealt with by the Commission in Docket No. 000737 - WS.

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 503,800
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		503,800
401	Operating Expenses	W-10(a)	340,712
403	Depreciation Expense	W-6(a)	42,156
	Less: Amortization of CIAC	W-8(a)	(14,069)
	Net Depreciation Expense		28,087
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		22,671
408.11	Property Taxes		462
408.12	Payroll Taxes		4,932
408.13	Other Taxes & Licenses		5,633
408	Total Taxes Other Than Income		33,698
409.1	Income Taxes	F-16	39,872
410.10	Deferred Federal Income Taxes		(3,976)
410.11	Deferred State Income Taxes		(681)
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		437,712
	Utility Operating Income		66,088
469	Add Back: Guarenteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 66,088

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
 December 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
303	Land and Land Rights	5,000	7,435		12,435
304	Structure and Improvements	66,295	64,870		131,165
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	58,143		3,670 #	54,473
308	Infiltration Galleries and Tunnels				
309	Supply Mains	77,076			77,076
310	Power Generation Equipment				
311	Pumping Equipment	8,907			8,907
320	Water Treatment Equipment	1,138			1,138
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	280,433			280,433
333	Services				
334	Meters and Meter Installations	226,713			226,713
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	518			518
340	Office Furniture and Equipment	54,688	1,145		55,833
341	Transportation Equipment	84,464			84,464
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	2,664			2,664
344	Laboratory Equipment				
345	Power Operated Equipment	1,563			1,563
346	Communication Equipment	23,476			23,476
347	Miscellaneous Equipment	1,775			1,775
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 892,853	\$ 73,450	\$ 3,670	\$ 962,633

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
 (1) Remove capitalized plant previously expensed per PSC Order 01-0326-FOF-SU

**UTILITY NAME:** Aloha Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Aloha Gardens / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights	12,435		\$ 5,000			7,435
304	Structure and Improvements	131,165		48,725		16,673	65,767
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	54,473		54,473			
308	Infiltration Galleries and Tunnels			77,076			
309	Supply Mains	77,076					
310	Power Generation Equipment						
311	Pumping Equipment	8,907		8,907			
320	Water Treatment Equipment	1,138			1,138		
330	Distribution Reservoirs and Standpipes					280,433	
331	Transmission and Distribution Mains	280,433					
333	Services						
334	Meters and Meter Installations	226,713				226,713	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment	518		193		325	
340	Office Furniture and Equipment	55,833					55,833
341	Transportation Equipment	84,464					84,464
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	2,664					2,664
344	Laboratory Equipment						
345	Power Operated Equipment	1,563					1,563
346	Communication Equipment	23,476					23,476
347	Miscellaneous Equipment	1,775					1,775
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 962,633	\$ -	\$ 194,374	\$ 1,138	\$ 524,144	\$ 242,977

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
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**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	43	%	2.33 %
333	Services		%	%
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment	15	%	6.67 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	-	\$ -
302	Franchises				
304	Structure and Improvements	61,316	2,991		2,991
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	55,604	62		62
308	Infiltration Galleries and Tunnels				
309	Supply Mains	72,137	2,204		2,204
310	Power Generation Equipment				
311	Pumping Equipment	5,107	446		446
320	Water Treatment Equipment	829	51		51
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution	259,517	6,226		6,226
333	Services				
334	Meters and Meter Installations	192,763	11,335		11,335
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	154	21		21
340	Office Furniture and Equipment	31,492	3,686		3,686
341	Transportation Equipment	58,158	14,080		14,080
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	1,676	167		167
344	Laboratory Equipment				
345	Power Operated Equipment	1,563	0		
346	Communication Equipment	22,708	768		768
347	Miscellaneous Equipment	177	119		119
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 763,201	\$ 42,156	\$ -	\$ 42,156

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



UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					64,307
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs (1)	(1,193)			(1,193)	54,473
308	Infiltration Galleries and Tunnels					
309	Supply Mains					74,341
310	Power Generation Equipment					
311	Pumping Equipment					5,553
320	Water Treatment Equipment					880
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					265,743
333	Services					
334	Meters and Meter Installations					204,098
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					175
340	Office Furniture and Equipment					35,178
341	Transportation Equipment					72,238
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					1,843
344	Laboratory Equipment					
345	Power Operated Equipment					1,563
346	Communication Equipment					23,476
347	Miscellaneous Equipment					296
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (1,193)	\$ -	\$ -	\$ (1,193)	\$ 804,164

(1) Adjustment removing accumulated depreciation on capitalized plant previously expensed (Order No. PSC-01-0326-FOF-SU).







UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY Aloha Gardens / Pasco

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WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	3,111	3,111	\$ 420,380
461.2	Metered Sales to Commercial Customers	44	68	66,948
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	3,155	3,179	487,328
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	3,155	3,179	487,328
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			9,525
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues (Interest Income)			6,947
	Total Other Water Revenues			\$ 16,472
	Total Water Operating Revenues			\$ 503,800

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

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY Aloha Gardens / Pasco

YEAR OF REPORT  
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WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	3,111	3,111	\$ 420,380
461.2	Metered Sales to Commercial Customers	48	48	66,948
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	3,159	3,159	487,328
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	3,159	3,159	487,328
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			9,525
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues (Interest Income)			6,947
	Total Other Water Revenues			\$ 16,472
	Total Water Operating Revenues			\$ 503,800

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

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ 5,650	\$ 4,708	\$ 3,992	\$ 9,823	\$ 14,687
					28,148
					20,829
13		4,225			
453					
		745	926	6,066	5,143
1,031					8,791
					510
5,928					
		660	3,530		10,939
					3,430
			375		
62		147	752		741
					3,405
					4,497
					911
				3,177	
375	5				9,444
\$ 7,862	\$ 5,655	\$ 10,485	\$ 9,575	\$ 19,066	\$ 111,475

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

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PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	6,357	2,609		8,966	12,503
February	6,310	1,977		8,287	12,778
March	7,694	1,545		9,239	13,128
April	7,314	2,158		9,472	11,698
May	6,200	1,827		8,027	13,273
June	6,069	993		7,062	12,135
July	4,743	1,942		6,685	11,449
August	3,838	2,018		5,856	9,266
September	4,747	1,959		6,706	9,699
October	4,648	2,118		6,766	14,618
November	5,811	2,280		8,091	6,839
December	15,990	1,978		17,968	13,159
Total for year	79,721	23,404	N/A	103,125	140,545

If water is purchased for resale, indicate the following:

Vendor Pasco County  
 Point of delivery Holiday

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

Note: The Utility has advised Pasco county that the meter is not functioning properly. To date, Pasco County has not replaced the meter.

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well # 1	228,000	Varies	Deep Well
Well # 3	228,000	Varies	Deep Well
Well #8	228,000	Varies	Deep Well



UTILITY NAME: Aloha Utilities, Inc.  
SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

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

Permitted Capacity of Plant (GPD):	.636 mgd		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	Chlorination		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	N/A	Manufacturer	N/A
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	N/A	Manufacturer	N/A
Gravity (in GPM/square feet):	N/A	Manufacturer	N/A

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

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**CALCULON OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	3,111	3,111
5/8"	Displacement	1.0	28	28
3/4"	Displacement	1.5		
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	5	40
3"	Displacement	15.0		
3"	Compound	16.0	3	48
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	2	160
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				3,465

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

ERC = 140,545 gallons, divided by  
 350 gallons per day  
 \_\_\_\_\_  
 365 days

1,100.2 ERC's

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
 December 31, 2000

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate pageshould be supplied where necessary.	
1. Present ERC's * that system can efficiently ser	<u>1,100</u>
2. Maximum number of ERC's * which can be serv	<u>1,100</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,100</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>None - System is built out</u>
5. Estimated annual increase in ER	<u>None - System is built-out</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>Standby wells &amp; pumps; hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this syste	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP r	<u>N/A</u>
b. Have these plans been approved by DEP	<u>N/A</u>
c. When will construction begin	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order othe DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>6,510,050</u>
12. Water Management District Consumptive Use Permit #	<u>20-8417.10</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
 December 31, 2000

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-3	\$ 9,816,161
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-8	2,169,647
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-4	8,327,552
252	Advances for Construction	F-18	
	Subtotal		(681,038)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-5	1,809,370
	Subtotal		1,128,332
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)		
	Working Capital Allowance (3)	W-9	231,982
	Other (Specify): Net Contributed Taxes		(969,040)
	Net Deferred Tax Asset		813,638
	WATER RATE BASE		\$ 1,204,912
	UTILITY OPERATING INCOME		\$ 108,615
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			9.01 %

- NOTES: (1) Class A calculate consistent with last rate proceeding; Class B estimated if not known.  
 (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.

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 1,794,660
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		1,794,660
401	Operating Expenses	W-10(a)	1,380,692
403	Depreciation Expense	W-6(a)	283,147
	Less: Amortization of CIAC	W-8(a)	(213,351)
	Net Depreciation Expense		69,796
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		80,760
408.11	Property Taxes		1,655
408.12	Payroll Taxes		31,253
408.13	Other Taxes & Licenses		130,031
408	Total Taxes Other Than Income		243,699
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		29,093
410.11	Deferred State Income Taxes		4,979
411.10	Provision for Deferred Income Taxes - Credit		(42,214)
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		1,686,045
	Utility Operating Income		108,615
469	Add Back: Guarenteed Revenue (and AFPI)	W-9	
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 108,615

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
 December 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 161,503	\$ -	\$ -	\$ 161,503
302	Franchises	3,095		3,095 (1)	
303	Land and Land Rights	21,563	22,305		43,868
304	Structure and Improvements	418,866	193,417	210,222 (1)	402,061
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	749,464		11,424 (1)	738,040
308	Infiltration Galleries and Tunnels				
309	Supply Mains	60,022		8,388 (1)	51,634
310	Power Generation Equipment	2,195			2,195
311	Pumping Equipment	56,139	20,196	5,565 (1)	70,770
320	Water Treatment Equipment	51,724			51,724
330	Distribution Reservoirs and Standpipes	38,762	208,600	37,182 (1)	210,180
331	Transmission and Distribution Mains	5,168,519	842,844	319,950 (1)	5,691,413
333	Services	120,940	431,628		552,568
334	Meters and Meter Installations	901,927	68,480	151 (1)	970,256
335	Hydrants	344,545	107,634		452,179
339	Other Plant / Miscellaneous Equipment	7,162			7,162
340	Office Furniture and Equipment	112,065	1,883		113,948
341	Transportation Equipment	195,573			195,573
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	39,875		2,452 (1)	37,423
344	Laboratory Equipment	11,273			11,273
345	Power Operated Equipment	18,034			18,034
346	Communication Equipment	29,397	396		29,793
347	Miscellaneous Equipment	4,564			4,564
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 8,517,207	\$ 1,897,383	\$ 598,429	\$ 9,816,161

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

Note (1): Adjustments to remove \$ 99,793 of capitalized plant previously expensed and reclassify \$498,429 to appropriate NARUC accounts to reclassify CIAC to specific identifiable accounts.

**UTILITY NAME:** Aloha Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Seven Springs / Pasco

**YEAR OF REPORT**  
 December 31, 2000

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 161,503	\$ 161,503				
302	Franchises						
303	Land and Land Rights	43,868		\$ 21,563			\$ 22,305
304	Structure and Improvements	402,061		73,456	20,557	113,286	194,762
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	738,040		738,040			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	51,634		51,634			
310	Power Generation Equipment	2,195		2,195			
311	Pumping Equipment	70,770		70,770			
320	Water Treatment Equipment	51,724			51,724		
330	Distribution Reservoirs and Standpipes	210,180				210,180	
331	Transmission and Distribution Mains	5,691,413				5,691,413	
333	Services	552,568				552,568	
334	Meters and Meter Installations	970,256				970,256	
335	Hydrants	452,179				452,179	
339	Other Plant / Miscellaneous Equipment	7,162		74	5,378	1,710	
340	Office Furniture and Equipment	113,948					113,948
341	Transportation Equipment	195,573					195,573
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	37,423					37,423
344	Laboratory Equipment	11,273					11,273
345	Power Operated Equipment	18,034					18,034
346	Communication Equipment	29,793					29,793
347	Miscellaneous Equipment	4,564					4,564
348	Other Tangible Plant						
	<b>TOTAL WATER PLANT</b>	\$ 9,816,161	\$ 161,503	\$ 957,732	\$ 77,659	\$ 7,991,592	\$ 627,675

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
339	Other Plant / Miscellaneous Equipment	15	%	6.67 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment	15	%	6.67 %
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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



**UTILITY NAME:** Aloha Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Seven Springs / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)(1)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 49,459	\$ 4,038		\$ 4,038
302	Franchises	1,064	38		38
304	Structure and Improvements	192,158	9,277	(102,030) (1)	(92,753)
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	140,705	24,766		24,766
308	Infiltration Galleries and				
309	Supply Mains	15,137	1,597		1,597
310	Power Generation Equipment	549	110		110
311	Pumping Equipment	24,696	3,173		3,173
320	Water Treatment Equipment	18,563	2,353		2,353
330	Distribution Reservoirs and	10,852	6,177	102,030 (1)	108,207
331	Transmission and Distribution	744,144	117,243	(38,896) (1)	78,347
333	Services	9,678	12,044	37,922 (1)	49,966
334	Meters and Meter Installations	434,005	46,991	952 (1)	47,943
335	Hydrants	43,341	8,844		8,844
339	Other Plant and Miscellaneous	3,449	287		287
340	Office Furniture and Equipment	46,659	7,537		7,537
341	Transportation Equipment	127,894	32,602		32,602
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	10,935	2,415		2,415
344	Laboratory Equipment	5,167	752		752
345	Power Operated Equipment	12,448	1,503		1,503
346	Communication Equipment	28,321	1,095		1,095
347	Miscellaneous Equipment	456	305		305
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 1,919,680</b>	<b>\$ 283,147</b>	<b>(22)</b>	<b>\$ 283,125</b>

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

Note 1: Adjustments to reclass depreciation identified with specific CIAC property accounts to conform with proposed PSC depreciation rule.

**W-6(a)**  
**GROUP 2**

UTILITY NAME: Aloha Utilities, Inc.

SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
December 31, 2000

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	53,497
302	Franchises	(1,102)			(1,102)	
304	Structure and Improvements	(827)			(827)	98,578
305	Collecting and Impounding					
306	Lake, River and Other Intakes					
307	Wells and Springs	(3,733)			(3,733)	161,738
308	Infiltration Galleries and					
309	Supply Mains	(2,057)			(2,057)	14,677
310	Power Generation Equipment	(2,435)			(2,435)	659
311	Pumping Equipment					25,434
320	Water Treatment Equipment					20,916
330	Distribution Reservoirs and	(11,120)			(11,120)	107,939
331	Transmission and Distribution	(5,317)			(5,317)	817,174
333	Services					59,644
334	Meters and Meter Installations	(4,783)			(4,783)	477,165
335	Hydrants					52,185
339	Other Plant and Miscellaneous					3,736
340	Office Furniture and Equipment					54,196
341	Transportation Equipment					160,496
342	Stores Equipment					
343	Tools, Shop and Garage Equipment	(1,784)			(1,784)	11,566
344	Laboratory Equipment					5,919
345	Power Operated Equipment					13,951
346	Communication Equipment					29,416
347	Miscellaneous Equipment					761
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (33,158)	\$ -	\$ -	\$ (33,158)	\$ 2,169,647

Note: Adjustments in column (g) to remove depreciation on capitalized plant previously expensed per Order No. PSC-01-0326-FOF-SU.

W-6(b)  
GROUP 2



UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
 December 31, 2000

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Fee - 5/8"	268	\$ 75.80	\$ 20,314
5/8" Irrigation	2	\$ 107.56	\$ 215
1"	17	165.00	2,805
1 1/2 "	2	365.00	730
4"	1	3,380.00	3,380
6"	1	6,022.00	6,022
10"	1	12,522	12,522
Capacity Charges (per ERC)	628	163.8	102,866
Total Credits			\$ 148,854

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,596,018
Debits during year:	
Accruals charged to Account	213,352
Other Debits (specify):	
Total debits	213,352
Credits during year (specify):	
Total credits	
Balance end of year	\$ 1,809,370



UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY Seven Springs / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	9,030	9,303	1,594,306
461.2	Metered Sales to Commercial Customers	212	250	169,515
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	<b>Total Metered Sales</b>	<b>9,242</b>	<b>9,553</b>	<b>1,763,821</b>
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	<b>Total Fire Protection Revenue</b>			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	<b>Total Water Sales</b>	<b>9,242</b>	<b>9,553</b>	<b>1,763,821</b>
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			20,700
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues (Interest Income)			10,139
	<b>Total Other Water Revenues</b>			<b>\$ 30,839</b>
	<b>Total Water Operating Revenues</b>			<b>\$ 1,794,660</b>

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

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
 December 31, 2000

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 295,879		\$ 123,267
603	Salaries and Wages - Officers, Directors and Majority Stockholders	66,707		
604	Employee Pensions and Benefits	61,716		
610	Purchased Water	389,484	389,484	
615	Purchased Power	80,713	80,645	
616	Fuel for Power Purchased	184		
618	Chemicals	89,344	12,987	
620	Materials and Supplies	149,028	7,592	7,445
631	Contractual Services - Engineering	22,340	1,874	
632	Contractual Services - Accounting	22,759		
633	Contractual Services - Legal	26,538		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	5,077		
636	Contractual Services - Other	62,622	709	
641	Rental of Building/Real Property	8,559		
642	Rental of Equipment	1,925		32
650	Transportation Expense	41,788		15,298
656	Insurance - Vehicle			
657	Insurance - General Liability	8,756		
658	Insurance - Workmens Comp.	11,641		
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other	2,342		
670	Bad Debt Expense	3,229		
675	Miscellaneous Expenses	30,061	85	138
Total Water Utility Expenses		\$ 1,380,692	\$ 493,376	\$ 146,180

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
	\$ 13,993	\$ 11,657	\$ 40,906	\$ 69,687	\$ 36,369
					66,707
					61,716
68					
184					
76,357					
470	15,857	4,448	82,556	15,731	14,929
20,466					
					22,759
440					26,098
5,077					
4,321	2,683	1,417	20,611		32,881
					8,559
			1,893		
1,193	489		22,277		2,531
					8,756
					11,641
					2,342
				3,229	
328	13		(139)	(3,680)	33,316
\$ 108,904	\$ 33,035	\$ 17,522	\$ 168,104	\$ 84,967	\$ 328,604



UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	73,401	1,734		75,135	71,801
February	84,229	6,836		91,065	81,963
March	85,824	3,409		89,233	87,170
April	85,260	1,264		86,524	88,926
May	105,920	150		106,070	94,054
June	97,890	199		98,089	125,520
July	81,941	36		81,977	68,195
August	81,280	316		81,596	65,165
September	73,527	348		73,875	68,318
October	110,904	728		111,632	76,563
November	96,787	884		97,671	91,088
December	59,419	329		59,748	99,984
Total for year	1,036,382	16,233		1,052,615	1,018,747

If water is purchased for resale, indicate the following:  
 Vendor Jack Mitchell, Interphase, Inc, Tahitian Development, Pasco County  
 Point of delivery New Port Richey

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well # 1	523,000	Varies	Deep Well
Well # 2	347,000	Varies	Deep Well
Well # 3	155,000	Varies	Deep Well
Well # 4	211,000	Varies	Deep Well
Well # 6	304,000	Varies	Deep Well
Well # 7	348,000	Varies	Deep Well
Well # 8	315,000	Varies	Deep Well
Well # 9	267,000	Varies	Deep Well

UTILITY NAME: Aloha Utilities, Inc.  
SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
December 31, 2000

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

Permitted Capacity of Plant (GPD):	3.3 mgd		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellheads		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	Chlorination/Corrosion Control		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	N/A	Manufacturer	N/A
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	N/A	Manufacturer	N/A
Gravity (in GPM/square feet):	N/A	Manufacturer	N/A

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**CALCULATON OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	9,303	9,303
5/8"	Displacement	1.0	144	144
3/4"	Displacement	1.5		
1"	Displacement	2.5	54	135
1 1/2"	Displacement or Turbine	5.0	16	80
2"	Displacement, Compound or Turbine	8.0	26	208
3"	Displacement	15.0		
3"	Compound	16.0	1	16
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	3	75
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	5	250
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0	1	145
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>10,356</u>

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:
ERC = 1,018,747 gallons, divided by
350 gallons per day
<u>365</u> days
<u>7,974.5</u> ERC's

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently ser	<u>7,975</u>
2. Maximum number of ERC's * which can be serv	<u>Approximately 7,900</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>7,975</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>15,044</u>
5. Estimated annual increase in ER	<u>Approximately 250</u>
6. Is the utility required to have fire flow capacity?	<u>No</u>
If so, how much capacity is required?	<u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>Fire hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>Plant expansion study and expansion design in progresss - Docket No. 960545</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP	<u>N/A</u>
c. When will construction begin	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order othe DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>6512214</u>
12. Water Management District Consumptive Use Permit #	<u>203182.04</u>
a. Is the system in compliance with the requirements of the CUP?	<u>No</u>
b. If not, what are the utility's plans to gain compliance?	<u>File with the water management district to purchase water from Pasco County and conservation measures. Company will also file with the FPSC a rate case which will include conservation rates.</u>

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

**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(b)	\$ 1,442,906
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	881,011
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	324,586
252	Advances for Construction	F-20	
	Subtotal		237,309
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	191,904
	Subtotal		429,213
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		139,145
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 568,358
	UTILITY OPERATING INCOME	S-3	\$ 64,672
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		11.38 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 1,032,559
530	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		1,032,559
401	Operating Expenses	S-10(a)	828,374
403	Depreciation Expense	S-6(a)	53,623
	Less: Amortization of CIAC	S-8(a)	(12,204)
	Net Depreciation Expense		41,419
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	1,380
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		46,465
408.11	Property Taxes		389
408.12	Payroll Taxes		4,337
408.13	Other Taxes & Licenses		7,187
408	Total Taxes Other Than Income		58,378
409.1	Income Taxes	F-16	39,019
410.10	Deferred Federal Income Taxes		(583)
410.11	Deferred State Income Taxes		(100)
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		967,887
	Utility Operating Income		64,672
469	Add Back: Guarenteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 64,672



UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
 December 31, 2000

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	3,220	19,555		22,775
354	Structure and Improvements	83,222	294,857		378,079
355	Power Generation Equipment	0			
360	Collection Sewers - Force	43,197			43,197
361	Collection Sewers - Gravity	926,866		(229,987) (1)	696,879
362	Special Collecting Structures				
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	143,281		(1,568) (1)	141,713
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers	16,482			16,482
382	Outfall Sewer Lines	1,325			1,325
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	29,979	470		30,449
391	Transportation Equipment	89,475			89,475
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1,118			1,118
394	Laboratory Equipment	2,815			2,815
395	Power Operated Equipment	11,088			11,088
396	Communication Equipment	5,736			5,736
397	Miscellaneous Equipment	1,775			1,775
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 1,359,579	\$ 314,882	\$ (231,555)	\$ 1,442,906

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
 Note (1): Remove \$1568 of capitalized plant previously expensed; reclass \$229,987 of plant to proper specifically identified CIAC property account.

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
 December 31, 2000

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights			15,340				7,435
354	Structure and Improvements		63,644	548	248,452			64,870
355	Power Generation Equipment							
360	Collection Sewers - Force		43,197					
361	Collection Sewers - Gravity		696,879					
362	Special Collecting Structures							
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			141,713				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				16,482			
381	Plant Sewers				1,325			
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							30,449
390	Office Furniture & Equipment							89,475
391	Transportation Equipment							1,118
392	Stores Equipment							2,815
393	Tools, Shop and Garage Equipment							11,088
394	Laboratory Equipment							5,736
395	Power Operated Equipment							1,775
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 803,720	\$ 157,601	\$ 266,259	\$ 565	\$ -	\$ 214,761

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

**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)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
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	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment	10	%	10.00 %
397	Miscellaneous Equipment	15	%	6.67 %
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.

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements (note 1)	29,146	10,819	193,440	204,259
355	Power Generation Equipment				
360	Collection Sewers - Force	10,675	1,438		1,438
361	Collection Sewers - Gravity (note 1)	586,138	15,472	(193,440)	(177,968)
362	Special Collecting Structures				
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	92,615	7,923		7,923
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers	11,041	471		471
382	Outfall Sewer Lines	331	44		44
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	12,836	2,015		2,015
391	Transportation Equipment	65,744	14,916		14,916
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	384	70		70
394	Laboratory Equipment	2,650	165		165
395	Power Operated Equipment	11,088	-		
396	Communication Equipment	5,564	172		172
397	Miscellaneous Equipment	177	118		118
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 828,389	\$ 53,623	\$ -	\$ 53,623

\* Specify nature of transaction

Use ( ) to denote reversal entries.

Note (1): Reclass depreciation related to identification of specific property CIAC per proposed PSC rule

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					233,405
355	Power Generation Equipment					
360	Collection Sewers - Force					12,113
361	Collection Sewers - Gravity					408,170
362	Special Collecting Structures					
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 (note 1)	(1,001)			(1,001)	99,537
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					11,512
382	Outfall Sewer Lines					375
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					14,851
391	Transportation Equipment					80,660
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					454
394	Laboratory Equipment					2,815
395	Power Operated Equipment					11,088
396	Communication Equipment					5,736
397	Miscellaneous Equipment					295
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ (1,001)	\$ -	\$ -	\$ (1,001)	\$ 881,011

Note (1): Remove depreciation on plant previously expensed per Order No. PSC-01-0326-FOF-SU.



UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
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**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)
N/A		\$ -	\$ -
Total Credits			N/A

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 179,700
Debits during year:	
Accruals charged to Account	12,204
Other Debits (specify):	
Total debits	12,204
Credits during year (specify):	
Total credits	
Balance end of year	\$ 191,904

**UTILITY NAME:** Aloha Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Aloha Gardens / Pasco

<b>YEAR OF REPORT</b> December 31, 2000
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**WASTEWATER CIAC SCHEDULE "B"**  
**ADDITONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

<b>DESCRIPTION</b> (a)	<b>INDICATE</b> <b>"CASH" OR</b> <b>"PROPERTY"</b> (b)	<b>WASTEWATER</b> (c)
None		\$ -
<b>Total Credits</b>		<b>\$ -</b>



**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
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			-
Measured Revenues:				
522.1	Residential Revenues	2,785	2,785	\$ 859,937
522.2	Commercial Revenues	40	40	154,289
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	2,825	2,825	1,014,226
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	2,825	2,825	\$ 1,014,226
<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 interest income) (Including Allowance for Funds Prudently Invested or AFPI)			18,333
	Total Other Wastewater Revenues			\$ 18,333

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

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

**YEAR OF REPORT**  
**December 31, 2000**

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 1,032,559

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

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND 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	\$ 39,960	\$ -	\$ -	\$ -	\$ 5,152	\$ 4,291	\$ 3,639
703	Salaries and Wages - Officers, Directors and Majority Stockholders	20,946						
704	Employee Pensions and Benefits	42,926						
710	Purchased Sewage Treatment	619,834					619,834	
711	Sludge Removal Expense	638					638	
715	Purchased Power	20,581			18,171		1,659	
716	Fuel for Power Purchased							
718	Chemicals	162					162	
720	Materials and Supplies	11,606	329			118	11	416
731	Contractual Services - Engineering	1,051			1,051			
732	Contractual Services - Accounting	8,791						
733	Contractual Services - Legal	510						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	300			300			
736	Contractual Services - Other	29,109	686	11,442		300		
741	Rental of Building/Real Property	3,429						
742	Rental of Equipment	93						93
750	Transportation Expense	1,351				50	146	415
756	Insurance - Vehicle							
757	Insurance - General Liability	4,401						
758	Insurance - Workmens Comp.	4,497						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other	911						
770	Bad Debt Expense	5,545						
775	Miscellaneous Expenses	11,733	157	54		34	90	
	Total Wastewater Utility Expenses	\$ 828,374	\$ 1,172	\$ 11,496	\$ 19,522	\$ 5,654	\$ 626,831	\$ 4,563

UTILITY NAME: Aloha Utilities, Inc.  
SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.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	\$ 8,959	\$ 17,919	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		20,946				
704	Employee Pensions and Benefits		42,926				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense		751				
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		4,722				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		8,791				
733	Contractual Services - Legal		510				
734	Contractual Services - Mgt Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other		16,681				
741	Rental of Building/Real Property		3,429				
742	Rental of Equipment						
750	Transportation Expense		740				
756	Insurance - Vehicle						
757	Insurance - General Liability		4,401				
758	Insurance - Workmens Comp.		4,497				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		911				
770	Bad Debt Expense						
775	Miscellaneous Expenses	5,545	11,398				
	<b>Total Wastewater Utility Expenses</b>	\$ 20,514	\$ 138,622	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
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**CALCULON OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2,785	2,785
5/8"	Displacement	1.0	23	23
3/4"	Displacement	1.5		
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		
3"	Compound	16.0	3	48
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	2	160
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				3,121

**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:

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

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:	(	171,989,000	/ 365 days ) / 280 gpd =	1,683
		(total gallons purchased)		

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

<b>YEAR OF REPORT</b> <b>December 31, 2000</b>
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**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	Purchased (3)		
Basis of Permit Capacity (1)	Purchased (3)		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	471,203		
Total Gallons of Wastewater Treated	171,989,000		
Method of Effluent Disposal	Purchased (3)		

- (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.
- (3) Wastewater treatment is purchased from Pasco County

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

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**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present ERC's \* that system can efficiently serve. 1,683

2. Maximum number of ERC's \* which can be served. 1,683

3. Present system connection capacity (in ERC's \*) using existing lines. 1,683

4. Future system connection capacity (in ERC's \*) upon service area buildo None - System is built-out

5. Estimated annual increase in ERC' None - System is built-out

8. 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, attach 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? No - Treatment is purchased  
 If so, when? N/A

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 the D N/A

10. When did the company last file a capacity analysis report with the DEP? N/A

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. N/A  
 e. Is this system under any Consent Order othe DE N/A

11. Department of Environmental Protection ID # N/A

\* An ERC is determined based on the calculation on the bottom of Page S-11

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-3	\$ 23,056,081
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-8	4,363,899
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	12,606,453
252	Advances for Construction	F-18	
	Subtotal		6,085,729
272	Add. Accumulated Amortization of Contributions in Aid of Construction	S-5	3,113,263
	Subtotal		9,198,992
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)		
	Working Capital Allowance (3)	S-9	298,646
	Other (Specify): Net Contributed Taxes		(1,269,762)
	Net Deferred Tax asset		865,046
	WASTEWATER RATE BASE		\$ 9,092,922
	UTILITY OPERATING INCOME		\$ 74,650
HIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Bas			0.82

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (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.



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 2,661,547
469	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		2,661,547
401	Operating Expenses	S-10(a)	1,777,490
403	Depreciation Expense	S-6(a)	612,976
	Less: Amortization of CIAC	S-8(a)	(311,195)
	Net Depreciation Expense		301,781
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		119,770
408.11	Property Taxes		22,880
408.12	Payroll Taxes		22,433
408.13	Other Taxes & Licenses		237,350
408	Total Taxes Other Than Income		402,433
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		102,027
410.11	Deferred State Income Taxes		58,627
411.10	Provision for Deferred Income Taxes - Credit (Amort of Contributed Taxes)		(55,461)
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		2,586,897
	Utility Operating Income		74,650
469	Add Back: Guarenteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		168,466
	Total Utility Operating Income		\$ 243,116

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,095		(3,095) (1)	
353	Land and Land Rights	548,944	22,305	(12,120) (1)	559,129
354	Structure and Improvements	1,286,105	1,862,877	(1,622) (1)	3,147,360
355	Power Generation Equipment		335,417		335,417
360	Collection Sewers - Force	1,245,217	322,394	(4,644) (1)	1,562,967
361	Collection Sewers - Gravity	5,779,883	727,816	(842,573) (1)	5,665,126
362	Special Collecting Structures				
363	Services to Customers	121,702	417,575		539,277
364	Flow Measuring Devices	37,981			37,981
365	Flow Measuring Installations				
366	Reuse Services		128,367		128,367
367	Reuse Meters and Meter Installations	12,500	130,287		142,787
370	Receiving Wells				
371	Pumping Equipment	784,946	1,866,650	(2,250) (1)	2,649,346
374	Reuse Distribution Reservoirs		206,511		206,511
375	Reuse Transmission and Distribution System	4,151,366	536,966		4,688,332
380	Treatment & Disposal Equipment	1,016,215	157,745	(96,011) (1)	1,077,949
381	Plant Sewers	354,309	1,111,403		1,465,712
382	Outfall Sewer Lines	478,741		(1,443) (1)	477,298
389	Other Plant / Miscellaneous Equipment	16,083	30,185	(12,005) (1)	34,263
390	Office Furniture & Equipment	94,820	1,208		96,028
391	Transportation Equipment	153,501			153,501
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	10,889		(6,163) (1)	4,726
394	Laboratory Equipment	5,898	1,791		7,689
395	Power Operated Equipment	53,239			53,239
396	Communication Equipment	18,512			18,512
397	Miscellaneous Equipment	4,564			4,564
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 16,178,510	\$ 7,859,497	\$ (981,926)	\$ 23,056,081

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

Note (1): Remove \$121,069 of capitalized plant previously expensed; reclass \$860,857 of plant to appropriate CIAC property account per proposed PSC depreciation rule.

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights		\$ 196,294	\$ 10,580	\$ 329,950	\$ -	\$ -	\$ 22,305
354	Structure and Improvements		222,884	524,033	1,173,902	266,904	760,003	199,634
355	Power Generation Equipment				335,417			
360	Collection Sewers - Force		1,562,967					
361	Collection Sewers - Gravity		5,665,126					
362	Special Collecting Structures							
363	Services to Customers		539,277					
364	Flow Measuring Devices		37,981					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations						128,367	
370	Receiving Wells						142,787	
371	Pumping Equipment			2,649,346				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				920,204	157,745	4,688,332	
380	Treatment & Disposal Equipment				354,309	1,111,403		
381	Plant Sewers				477,298			
382	Outfall Sewer Lines				25,431			96,028
389	Other Plant / Miscellaneous Equipment		8,832					153,501
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							4,726
394	Laboratory Equipment							7,689
395	Power Operated Equipment							53,239
396	Communication Equipment							18,512
397	Miscellaneous Equipment							4,564
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 8,233,361	\$ 3,183,959	\$ 3,616,511	\$ 1,742,563	\$ 5,719,489	\$ 560,198

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

UTILITY NAME: Aloha Utilities, Inc.

SYSTEM NAME / COUNTY: Seven Springs / Pasco

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**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)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations	20	%	5.00 %
370	Receiving Wells		%	%
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System	45	%	2.22 %
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment	18	%	5.56 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment	10	%	10.00 %
397	Miscellaneous Equipment	15	%	6.67 %
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.

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	1,064	38		38
354	Structure and Improvements	610,204	72,835	55,737	128,572
355	Power Generation Equipment				
360	Collection Sewers - Force	162,785	46,756		46,756
361	Collection Sewers - Gravity	1,431,934	117,687	(212,970)	(95,283)
362	Special Collecting Structures				
363	Services to Customers	6,941	12,767	78,328	91,095
364	Flow Measuring Devices	19,826	7,596		7,596
365	Flow Measuring Installations				
366	Reuse Services		1,605		1,605
367	Reuse Meters and Meter Installations	312	3,883		3,883
370	Receiving Wells				
371	Pumping Equipment	187,202	103,976	76,850	180,826
374	Reuse Distribution Reservoirs		2,788		2,788
375	Reuse Transmission and Distribution System	513,042	102,982		102,982
380	Treatment & Disposal Equipment	292,372	58,218		58,218
381	Plant Sewers	36,449	26,027		26,027
382	Outfall Sewer Lines	323,647	15,918		15,918
389	Other Plant / Miscellaneous Equipment	10,525	2,239	2,055	4,294
390	Office Furniture & Equipment	48,014	6,364		6,364
391	Transportation Equipment	115,909	25,588		25,588
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	5,038	488		488
394	Laboratory Equipment	2,335	453		453
395	Power Operated Equipment	30,852	4,434		4,434
396	Communication Equipment	18,484	28		28
397	Miscellaneous Equipment	456	306		306
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant in Service	\$ 3,817,391	\$ 612,976		\$ 612,976

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

Note: Other credits are adjustments to reclass specifically identified property CIAC per proposed PSC depreciation rule.

UTILITY NAME Aloha Utilities, Inc.

SYSTEM NAME / COUNTY: Seven Springs / Pasco

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (1) (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	(1,102)			(1,102)	
354	Structure and Improvements	(1,018)			(1,018)	737,758
355	Power Generation Equipment					
360	Collection Sewers - Force	(2,206)			(2,206)	207,335
361	Collection Sewers - Gravity					1,336,651
362	Special Collecting Structures					
363	Services to Customers					98,036
364	Flow Measuring Devices					27,422
365	Flow Measuring Installations					
366	Reuse Services					1,605
367	Reuse Meters and Meter Installations					4,195
370	Receiving Wells					
371	Pumping Equipment	(1,128)			(1,128)	366,900
374	Reuse Distribution Reservoirs					2,788
375	Reuse Transmission and Distribution System					616,024
380	Treatment & Disposal Equipment	(48,008)			(48,008)	302,582
381	Plant Sewers					62,476
382	Outfall Sewer Lines	(693)			(693)	338,872
389	Other Plant / Miscellaneous Equipment	(8,249)			(8,249)	6,570
390	Office Furniture & Equipment					54,378
391	Transportation Equipment					141,497
392	Stores Equipment					
393	Tools, Shop and Garage Equipment	(4,064)			(4,064)	1,462
394	Laboratory Equipment					2,788
395	Power Operated Equipment					35,286
396	Communication Equipment					18,512
397	Miscellaneous Equipment					762
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ (66,468)		\$ -	\$ (66,468)	\$ 4,363,899

Note (1). Remove depreciation on plant previously expensed per Order No. PSC-01-0326-FOF-SU.

UTILITY NAME: Aloha Utilities, Inc.  
SYSTEM NAME / COUNTY: Seven Springs / Pasco

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CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 10,351,797
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	S-8(a)	281,594
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	1,973,062
Total Credits		2,254,656
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 12,606,453

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

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

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UTILITY NAME: Aloha Utilities, Inc  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
 December 31, 2000

**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)
Capacity charges(per ERC)	555.66	\$ 206.75	\$ 114,883
Prior years' reclassification correction			166,711
Total Credits			\$ 281,594

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

DESCRIPTION (a)	
Balance first of year	\$ 2,802,068
Debits during year:	
Accruals charged to Account	311,195
Other Debits (specify):	
Total debits	311,195
Credits during year (specify):	
Total credits	
Balance end of year	\$ 3,113,263





WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues			
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.6	Other Revenues			
521	Total Flat Rate Revenues			
Measured Revenues:				
522.1	Residential Revenues	8,727	9,097	2,400,517
522.2	Commercial Revenues	139	162	229,875
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	8,866	9,259	2,630,392
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	8,866	9,259	2,630,392
<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 (Includes interest income) (Including Allowance for Funds Prudently Invested or AFPI)			31,155
	Total Other Wastewater Revenues			31,155

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

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

**YEAR OF REPORT**  
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**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 2,661,547

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

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND 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	\$ 225,204				\$ 36,788	\$ 73,706	\$ 45,971
703	Salaries and Wages - Officers, Directors and Majority Stockholders	55,885				55,885		
704	Employee Pensions and Benefits	73,699						
710	Purchased Sewage Treatment	682,959					682,959	
711	Sludge Removal Expense							
715	Purchased Power	152,404			110,412			
716	Fuel for Power Purchased	5,205			778			
718	Chemicals	53,968					42,604	
720	Materials and Supplies	117,723	306	14,477	471	24,775	5,161	20,175
731	Contractual Services - Engineering	24,976	18,060		2,706		4,210	
732	Contractual Services - Accounting	22,759						
733	Contractual Services - Legal	40,446						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	35,922					17,278	
736	Contractual Services - Other	139,202	1,574	45,562	3,293	24,723	2,846	14,405
741	Rental of Building/Real Property	8,559						
742	Rental of Equipment	271		16		153	51	51
750	Transportation Expense	16,080		2,053	1,104	589	3,599	3,943
756	Insurance - Vehicle							
757	Insurance - General Liability	11,817						
758	Insurance - Workmens Comp.	11,641						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	53,335						
767	Regulatory Commission Exp -Other	2,342						
770	Bad Debt Expense	5,545						
775	Miscellaneous Expenses	37,548	157	138		34	90	
	Total Wastewater Utility Expenses	\$ 1,777,490	\$ 20,097	\$ 62,246	\$ 118,764	\$ 142,947	\$ 874,427	\$ 84,545

UTILITY NAME: Aloha Utilities, Inc  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

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WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.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	\$ 23,732	\$ 45,007				
703	Salaries and Wages - Officers, Directors and Majority Stockholders		73,699				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment		69				
711	Sludge Removal Expense			611			
715	Purchased Power			11,283		3,816	81
716	Fuel for Power Purchased			4,315		6,424	4,552
718	Chemicals						
720	Materials and Supplies	15,688	18,331		3,048		
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		22,759				
733	Contractual Services - Legal		40,446				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing			5,025		13,619	
736	Contractual Services - Other		36,740	1,764	2,421	1,930	3,944
741	Rental of Building/Real Property		8,559				
742	Rental of Equipment						
750	Transportation Expense		2,375			1,492	925
756	Insurance - Vehicle						
757	Insurance - General Liability		11,317		500		
758	Insurance - Workmens Comp		11,641				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		53,335				
767	Regulatory Commission Exp.-Other		2,342				
770	Bad Debt Expense	5,545	35,851			639	639
775	Miscellaneous Expenses						
	<b>Total Wastewater Utility Expenses</b>	<b>\$ 44,965</b>	<b>\$ 362,471</b>	<b>\$ 22,998</b>	<b>\$ 5,969</b>	<b>\$ 27,920</b>	<b>\$ 10,141</b>

UTILITY NAME: Aloha Utilities, Inc.  
 SYSTEM NAME / COUNTY: Seven Springs / Pasco

YEAR OF REPORT  
 December 31, 2000

**CALCULATON OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	9,097	9,097
5/8"	Displacement	1.0	104	104
3/4"	Displacement	1.5		
1"	Displacement	2.5	24	60
1 1/2"	Displacement or Turbine	5.0	10	50
2"	Displacement, Compound or Turbine	8.0	14	112
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	3	75
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	6	300
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				9,813

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

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:	$( \frac{523,000,000}{\text{(total gallons treated)}} / 365 \text{ days} ) / 280 \text{ gpd} =$	5,117
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<b>YEAR OF REPORT</b> <b>December 31, 2000</b>
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**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	1.6 mgd		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Marlof & others		
Type (2)	Extended Air		
Hydraulic Capacity	1.6 AADF		
Average Daily Flow	1,432,877		
Total Gallons of Wastewater Treated	523,000,000		
Method of Effluent Disposal	Perc Ponds/Reuse		

(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.

