

# CLASS "A" OR "B"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF

**Aloha Utilities, Inc.**

Exact Legal Name of Respondent

**136-W / 097-S**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



RECEIVED

MAY 17 2000

Florida Public Service Commission  
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

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

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May 15, 2000

Officers and Directors  
Aloha Utilities, Inc.

We have compiled the 1999 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

## 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**

<b>YEAR OF REPORT</b> December 31, 1999
--

UTILITY NAME: Aloha Utilities, Inc.

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 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<br>( X ) | NO<br>( ) | 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. ( X )	2. ( X )	3. ( X )	4. ( X )

  
 \_\_\_\_\_  
 (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, 1999
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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

2514 Aloha Place  
 Holiday, Florida 34691

Telephone ( 727 ) 937-4275

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

2514 Aloha Place  
 Holiday, Florida 34691

Telephone ( 727 ) 937-4275

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	Estlin Pippin	12.5	%
3	Joann Pippin	25.0	%
4			%
5			%
6			%
7			%
8			%
9			%
10			%

UTILITY NAME: Aloha Utilities, Inc.

YEAR OF REPORT  
December 31, 1999

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
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.

**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 materiel effect on operations.**

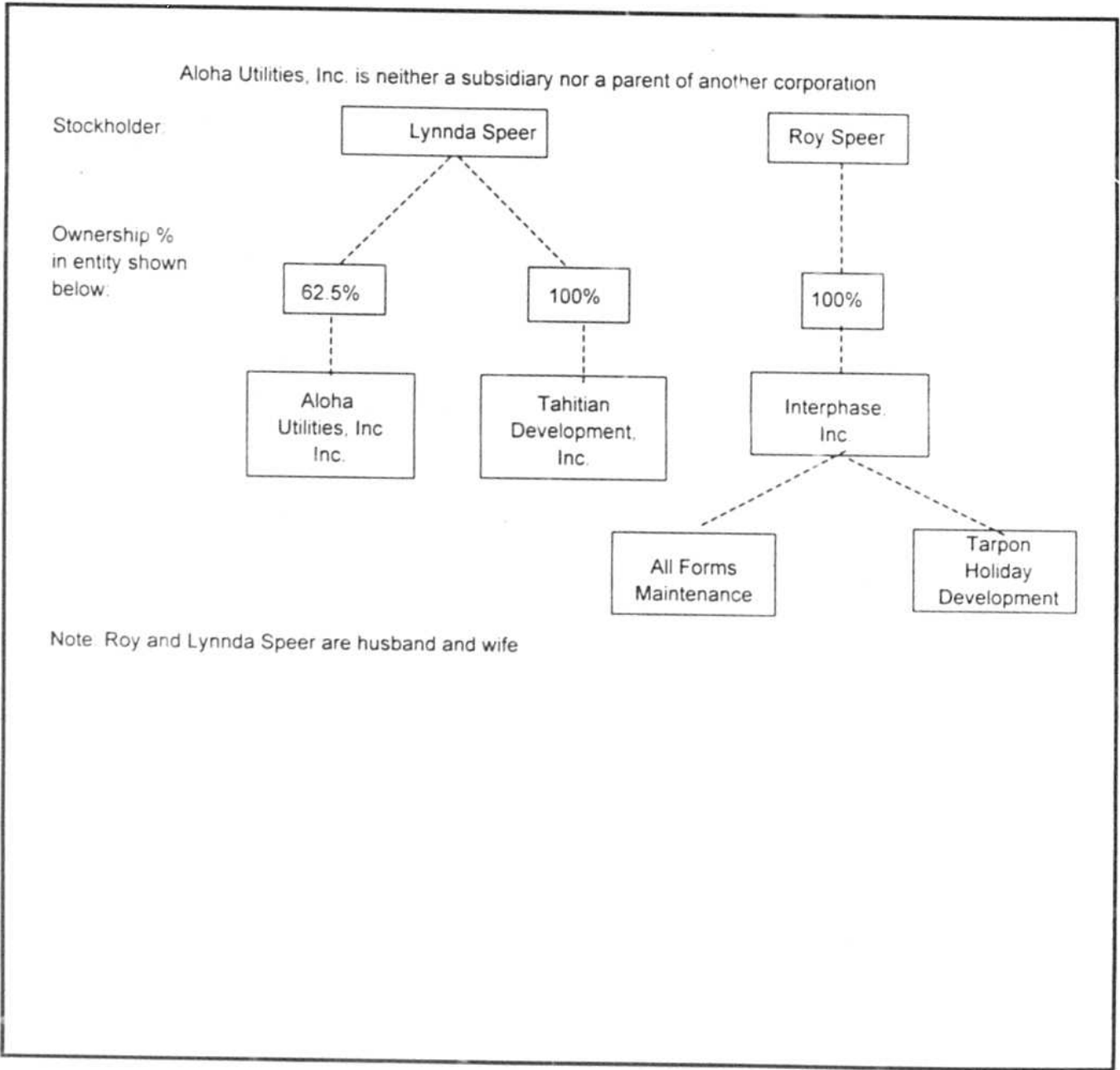
- (A) Aloha Utilities, Inc. began operations as a water and sewer utility servicing the Aloha Gardens sub-division located in Holiday, Florida, west of U.S. Highway 19. In subsequent years, as the Holiday area expanded, the utility extended its service area to the east of U S Highway 19
- (B) The Company 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) On March 9, 1999, the Company entered into an Amended and Restated Consent Final Agreement with the DEP. The Agreement requires expansion of Seven Springs Wastewater Treatment Plant by 400 mgd, with Class I reliability. On March 23, 1999, Aloha received a permit for construction of the plant facilities. The estimated cost of this project is \$4.5 million. Construction is underway, with a estimated completion date of September, 2000. Aloha has filed a rate case to recover these costs

UTILITY NAME: Aloha Utilities, Inc.

YEAR OF REPORT  
December 31, 1999

**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.

**YEAR OF REPORT**  
December 31, 1999

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Stephen G. Watford	President	100 %	\$ 118,438
Lynnda Speer	Vice President	20 %	\$ 68,631
Yvonne Haller (Retired 12/31/99)	Secretary/Treasurer	100 %	\$ 53,392
Connie Kurish (Installed 12/31/99)	Secretary/Treasurer	100 %	\$ None in 1999
			\$
			\$
			\$
			\$
			\$
			\$

**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.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Lynnda Speer	Director	1	\$ None
Stephen G. Watford	Director	1	\$ None
Yvonne Haller (Retired 12/31/99)	Director	1	\$ None
Connie Kurish (Installed 12/31/99)	Director		\$ None
			\$
			\$
			\$
			\$
			\$
			\$



UTILITY NAME: Aloha Utilities, Inc.

**YEAR OF REPORT**  
December 31, 1999

**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.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
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, 1999

**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. Holiday, Florida

UTILITY NAME: Aloha Utilities, Inc.

**YEAR OF REPORT**  
December 31, 1999

**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, 1999
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**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.	Data processing and billing	3/1/96 - Open	P	\$ 1,369
Interphase, Inc.	Rental office	Open	P	17,479
Interphase, Inc.	Water purchased	Open	P	76,352
Tahitian Development, Inc	Water purchased	Open	P	45,457
All Forms Maintenance	Security guard	Open	P	19,037
	Maintenance services	Open	P	27,714

UTILITY NAME: Aloha Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 1999
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**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

- |  |   |
|--|---|
| <p>1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> <li>- purchase, sale or transfer of equipment.</li> <li>- purchase, sale or transfer of land and structures.</li> <li>- purchase, sale or transfer of securities.</li> <li>- noncash transfers of assets.</li> <li>- noncash dividends other than stock dividends.</li> <li>- writeoff of bad debts or loans.</li> </ul> | <p>3. The columnar instructions follow</p> <ul style="list-style-type: none"> <li>(a) Enter name of related party or company</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported</li> <li>(e) Enter the net profit or loss for each item (column (c) - column (d))</li> <li>(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</li> </ul> |
|--|---|

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	\$ 27,282,661	\$ 24,056,827
108-110	Less: Accumulated Depreciation and Amortization	F-8	(7,328,661)	(6,499,763)
Net Plant			19,954,000	17,557,064
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			19,954,000	17,557,064
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		158,170	542,776
132	Special Deposits	F-9		
133	Other Special Deposits	F-9	2,450	2,450
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	948,915	581,685
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 (Income Tax Deposits)		19,529	
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		41,158
Total Current and Accrued Assets			1,129,064	1,168,069

\* Not Applicable for Class B Utilities

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	F-13	\$ 75,944	\$ 14,897
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	454,193	539,143
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		2,150,795	2,227,146
	Total Deferred Debits		2,680,932	2,781,186
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ 23,763,996	\$ 21,506,319

\* 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	1,820,174	1,736,546
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			<b>2,462,274</b>	<b>2,378,646</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	3,848,837	3,580,535
<b>Total Long Term Debt</b>			<b>3,848,837</b>	<b>3,580,535</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		478,508	432,829
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	(606)	28,327
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		458,716	235,133
236	Accrued Taxes	W/S-3	264,988	242,425
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	74,205	20,872
<b>Total Current and Accrued Liabilities</b>			<b>1,275,811</b>	<b>959,586</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)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21	2,340,416	2,408,435
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			2,340,416	2,408,435
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	18,144,138	16,021,530
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(4,873,413)	(4,323,267)
Total Net C.I.A.C.			13,270,725	11,698,263
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		565,933	480,854
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes			565,933	480,854
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 23,763,996</b>	<b>\$ 21,506,319</b>

## COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 5,387,218	\$ 5,771,245
469 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			5,387,218	5,771,245
401	Operating Expenses	F-3(b)	3,959,879	4,056,646
403	Depreciation Expense	F-3(b)	782,799	841,901
	Less: Amortization of CIAC	F-22	(477,017)	(550,146)
Net Depreciation Expense			305,782	291,755
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC) (Plant Abandonment)	F-3(b)	21,069	1,380
408	Taxes Other Than Income	W/S-3	666,495	691,349
409	Current Income Taxes	W/S-3		(74,090)
410 10	Deferred Federal Income Taxes	W/S-3	133,057	137,833
410 11	Deferred State Income Taxes	W/S-3	17,946	23,597
411 10	Provision for Deferred Income Taxes - Credit (Note (1))	W/S-3	(68,019)	(68,019)
412 10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412 11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			5,036,209	5,060,451
Net Utility Operating Income			351,009	710,794
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		28,416	48,008
Total Utility Operating Income [Enter here and on Page F-3(c)]			379,425	758,802

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)
\$ 2,243,061	\$ 3,528,184	N/A
2,243,061	3,528,184	-
1,650,337	2,406,309	
269,313	572,588	
(186,871)	(363,275)	
82,442	209,313	-
	1,380	
260,063	431,286	
	(74,090)	
34,433	103,400	
5,896	17,701	
(29,397)	(38,622)	
2,003,774	3,056,677	
239,287	471,507	
7,958	40,050	
247,245	511,557	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)]			\$ 379,425	\$ 758,802
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		78,061	65
421	Miscellaneous Nonutility Revenue		151,842	
426	Miscellaneous Nonutility Expenses			(129,885)
Total Other Income and Deductions			229,903	(129,820)
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			(42,991)
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				(42,991)
INTEREST EXPENSE				
427	Interest Expense	F-19	428,596	420,850
428	Amortization of Debt Discount & Expense	F-13	562	2,322
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			429,158	423,172
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			180,170	248,801

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	\$ 9,410,060	\$ 17,538,089
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	2,682,881	4,645,780
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	7,467,755	10,676,383
252	Advances for Construction	F-20		
Subtotal			(740,576)	2,215,926
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,891,645	2,981,768
Subtotal			1,151,069	5,197,694
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		261,086	380,718
	Other (Specify):			
RATE BASE			\$ 1,412,155	\$ 5,578,412
NET UTILITY OPERATING INCOME			\$ 239,287	\$ 471,507
ACHIEVED RATE OF RETURN (Operating Income / Rate Base) (4)			16.94 %	8.45 %

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**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (2) (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 1,820,460	25.99 %	10.12 %	2.63 %
Preferred Stock	600,000	8.56 %	10.12 %	0.87 %
Long Term Debt(3)	3,714,686	53.03 %	10.33 %	5.4780 %
Customer Deposits	346,925	4.95 %	6.00 %	0.2970 %
Tax Credits - Zero Cost		%	- %	%
Tax Credits - Weighted Cost		%	- %	%
Deferred Income Taxes	523,394	7.47 %	- %	%
Other (Explain)		%	- %	%
Notes Payable - Assoc Co		%	%	%
<b>Total</b>	<b>\$ 7,005,464</b>	<b>100.00 %</b>		<b>9.28 %</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>10.12</u> %
Commission order approving Return on Equity:	<u>PSC-99-1917-PAA-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	\$ 9,410,060	\$ 17,538,089	N/A	\$ 26,948,149
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	5,978	328,534		334,512
106	Completed Construction Not Classified				
Total Utility Plant		\$ 9,416,038	\$ 17,866,623	N/A	\$ 27,282,661

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		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -

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	\$ 2,417,637	\$ 4,082,126	N/A	\$ 6,499,763
Credits during year:				
Accruals charged				
to Account 108.1 (1)	269,313	572,588		841,901
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Salvage	5,896	10,103		15,999
Other Credits (specify):				
PSC Audit Adjustment	2,286			2,286
Total credits	277,495	582,691		860,186
Debits during year:				
Book cost of plant retired	(11,109)	(19,037)		(30,146)
Cost of removal				
Other debits (specify)				
PSC Audit Adjustment	(1,142)			(1,142)
Total debits	(12,251)	(19,037)		(31,288)
Balance end of year	\$ 2,682,881	\$ 4,645,780	N/A	\$ 7,328,661

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)
Docket No. 991643-SU	\$ 22,976	-	\$ -
Docket No. 950545-WS		766	59,447
Total	\$ 22,976		\$ 59,447

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121  
Other items may be grouped by classes of property

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

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

Report hereunder all special deposits carried in Accounts 132 and 133

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132) None	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): Chlorine cylinders and utility deposits	\$ 2,450
Total Other Special Deposits	\$ 2,450

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.

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	\$ 841,969	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 841,969
OTHER ACCOUNTS RECEIVABLE (Acct. 142)		
Income Tax refunds receivable	\$ 113,846	
Total Other Accounts Receivable		\$ 113,846
NOTES RECEIVABLE (Acct. 144)		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		955,815
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	\$	948,915

**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, 1999
--

**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):		
BA Loan Costs	\$ 1,760	\$ 61,610
LLS Loan Costs	562	14,334
<b>Total Unamortized Debt Discount and Expense</b>	<b>\$ 2,322</b>	<b>\$ 75,944</b>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
<b>Total Unamortized Premium on Debt</b>	<b>\$ -</b>	<b>\$ -</b>

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

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
<b>Total Extraordinary Property Losses</b>	<b>\$ -</b>

**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):		
Docket No. 991643-SU (Current rate case)	\$ -	\$ 22,976
Docket No. 950545-WS (See F-9)	59,447	-
Total Deferred Rate Case Expense	\$ 59,447	\$ 22,976
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Water Quality Rate Investigation (No amortization)	\$ -	\$ 187,257
PSC Audit (Amortized in Accounts 667,767)	3,000	26,018
Rules Challenge (Amortized below the line)	29,723	211,042
Loss on Plant Abandonment (Amortized in Account 407)	1,380	6,900
Total Other Deferred Debits	\$ 34,103	\$ 431,217
REGULATORY ASSETS (Class A Utilities: Account 186.3):		
None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>\$ 93,550</b>	<b>\$ 454,193</b>



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)

**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year	\$ 1,736,546
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use) Credits	
	Total Credits	
	Debits 1998 PSC Audit Adjustments	165,173
	Total Debits	165,173
435	Balance transferred from Income	248,801
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	1,820,174
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end)	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings	\$ 1,820,174

Notes to Statement of Retained Earnings:

UTILITY NAME: Aloha Utilities, Inc.

**YEAR OF REPORT**  
December 31, 1999

**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	11.50 %	V - P - 3	\$ 3,009,185
BA Note Payable;	9.00 %	F	224,828
N/P F150 B86420; 5/13/99 - 5/12/02	4.90 %	F	13,385
N/P F150 B86421; 5/13/99 - 5/12/02	4.90 %	F	12,809
N/P F150 B86422; 5/13/99 - 5/12/02	4.90 %	F	12,807
N/P F150 B86423; 5/13/99 - 5/12/02	4.90 %	F	12,809
N/P - Expedition; 5/13/99 - 5/12/02	9.25 %	F	16,408
L. L. Speer (DOT); 2/12/96 - 2/17/26	11.50 %	V - P + 3	546,606
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 3,848,837

\* 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, 1999

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)
Tarpon Holiday Development	\$ (606)
Total	\$ (606)

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					
BA Loan	\$ -	427.3	\$ 6.915	\$ 6.915	\$ -
L.L. Speer (LOC)	-	427.3	324,571	324,571	-
L.L. Speer (DOT)	-	427.3	64,489	64,489	-
Vehicle Notes	-	427.3	5,552	5,552	-
Total Account No. 237.1	-		401,527	401,527	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	-	427.4	19,183	19,183	-
Tarpon Holiday Development	-	427.1	140	140	-
Total Account 237.2	-		19,323	19,323	-
Total Account 237 (1)	\$ -		\$ 420,850	\$ 420,850	\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 420,850		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 420,850		

(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

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Employee Withholding Payable	\$ 2,224
State and Federal Unemployment	644
Accrued Salaries	11,324
Accrued Pension	60,013
<b>Total Miscellaneous Current and Accrued Liabilities</b>	<b>\$ 74,205</b>

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
None	\$ -		\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

UTILITY NAME: Aloha Utilities, Inc.

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
<p>REGULATORY LIABILITIES (Class A Utilities: Account 253.1)</p> <p>Contributed taxes on CIAC</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p>68,019</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p>2,340,416</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p>Total Regulatory Liabilities</p>	<p><u>\$ 68,019</u></p>	<p><u>\$ 2,340,416</u></p>
<p>OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)</p> <p>N/A</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p>\$ -</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p>\$ -</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p>Total Deferred Liabilities</p>	<p><u>\$ -</u></p>	<p><u>\$ -</u></p>
<p>TOTAL OTHER DEFERRED CREDITS</p>	<p><u>\$ 68,019</u></p>	<p><u>\$ 2,340,416</u></p>

**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	\$ 6,766,794	\$ 9,254,736	N/A	\$ 16,021,530
Add credits during year:	700,961	1,421,647		2,122,608
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 7,467,755	\$ 10,676,383	\$ -	\$ 18,144,138

**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	\$ 1,704,774	\$ 2,618,493	N/A	\$ 4,323,267
Debits during year:	186,871	363,275		550,146
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 1,891,645	\$ 2,981,768		\$ 4,873,413



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	F-3 (c)	\$ 248,801
Reconciling items for the year:		
Taxable income not reported on the books:		
Meter fees	W-8 (a)	44,170
Deductions recorded on books not deducted for return:		
Deferred Income Taxes	F-3 (a)	93,411
Income recorded on books not included in return:		
Remove AFUDC Income	F-3 (a)	48,008
Deduction on return not charged against book income:		
Book-Tax Depreciation timing difference		502,411
Federal tax net income (loss)		\$ (164,237)
Computation of tax:		
The Company projects a net operating loss, therefore, there is no tax provision for current income taxes.		

**WATER  
OPERATION  
SECTION**



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

**YEAR OF REPORT**  
**December 31, 1999**

**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)	\$ 892,853
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	763,201
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	438,245
252	Advances for Construction	F-20	
	Subtotal		(308,593)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	295,627
	Subtotal		(12,966)
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		56,222
	Other (Specify):		
	WATER RATE BASE		\$ 43,256
	UTILITY OPERATING INCOME	W-3	\$ 108,617
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base) (Note (4))		251.10 %

- 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  
December 31, 1999

**SCHEDULE OF YEAR END WATER RATE BASE**

Note (4): During 1999, The Pasco County bulk meter used to measure purchased water was not working properly. Management notified Pasco County Utility Department but the meter has yet to be repaired or replaced. As a result, Aloha has been underbilled for purchased water by approximately \$85,000. As shown on Page W-11, Aloha sold 35,601 gallons (000) more than was purchased and pumped. The total gallons purchased and billed amounted to 68,185 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 1999 and result in an appearance of abnormally high earnings. The Company considered accruing a liability for unbilled purchased water expense, but decided not to book such an entry at this time, due to uncertainties as to Pasco County's action on this matter in the future.

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

YEAR OF REPORT  
 December 31, 1999

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			5,000
304	Structure and Improvements	66,295			66,295
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	58,143			58,143
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	49,101	5,587		54,688
341	Transportation Equipment	79,616	7,503	2,655	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		\$ 882,418	\$ 13,090	\$ 2,655	\$ 892,853

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

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 517,032
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		517,032
401	Operating Expenses	W-10(a)	355,549
403	Depreciation Expense	W-6(a)	25,085
	Less: Amortization of CIAC	W-8(a)	(12,928)
	Net Depreciation Expense		12,157
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		23,169
408 11	Property Taxes		236
408 12	Payroll Taxes		6,918
408 13	Other Taxes & Licenses		6,041
408	Total Taxes Other Than Income		36,364
409.1	Income Taxes	F-16	
410 10	Deferred Federal Income Taxes		3,709
410 11	Deferred State Income Taxes		636
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		408,415
	Utility Operating Income		108,617
469	Add Back: Guaranteed 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		\$ 108,617

UTILITY NAME: Aloha Utilities, Inc.

SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
December 31, 1999

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	5,000		5,000			
304	Structure and Improvements	66,295		48,725		16,673	897
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	58,143		58,143			
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		193		325	
340	Office Furniture and Equipment	54,688					54,688
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	\$ -	\$ 198,044	\$ 1,138	\$ 524,144	\$ 169,527



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

**YEAR OF REPORT**  
**December 31, 1999**

**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)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	59,312	2,004		2,004
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	54,297	1,307		1,307
308	Infiltration Galleries and Tunnels				
309	Supply Mains	69,934	2,203		2,203
310	Power Generation Equipment				
311	Pumping Equipment	4,663	444		444
320	Water Treatment Equipment	777	52		52
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution	252,996	6,521		6,521
333	Services				
334	Meters and Meter Installations	189,489	3,274		3,274
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	121	33		33
340	Office Furniture and Equipment	29,312	2,180		2,180
341	Transportation Equipment	53,609	5,795		5,795
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	1,504	172		172
344	Laboratory Equipment				
345	Power Operated Equipment	1,563	0		
346	Communication Equipment	21,726	982		982
347	Miscellaneous Equipment	59	118		118
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 739,362	\$ 25,085	\$ -	\$ 25,085

\* 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					61,316
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					55,604
308	Infiltration Galleries and Tunnels					
309	Supply Mains					72,137
310	Power Generation Equipment					
311	Pumping Equipment					5,107
320	Water Treatment Equipment					829
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					259,517
333	Services					
334	Meters and Meter Installations					192,763
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					154
340	Office Furniture and Equipment					31,492
341	Transportation Equipment	(2,655)	1,409		(1,246)	58,158
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					1,676
344	Laboratory Equipment					
345	Power Operated Equipment					1,563
346	Communication Equipment					22,708
347	Miscellaneous Equipment					177
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (2,655)	\$ 1,409	\$ -	\$ (1,246)	\$ 763,201

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

**YEAR OF REPORT**  
**December 31, 1999**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 438,245
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 438,245

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: Aloha Gardens / Pasco

YEAR OF REPORT  
 December 31, 1999

**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)
_____	_____	\$ _____ -	\$ _____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			N/A

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 282,700
Debits during year:	
Accruals charged to Account	12,927
Other Debits (specify):	
_____	
_____	
Total debits	12,927
Credits during year (specify):	
_____	
_____	
Total credits	
Balance end of year	\$ 295,627



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

YEAR OF REPORT  
 December 31, 1999

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	3,070	3,111	\$ 422,827
461.2	Metered Sales to Commercial Customers	43	44	85,201
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	3,113	3,155	508,028
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	3,113	3,155	508,028
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			6,060
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues (Interest Income)			2,944
	Total Other Water Revenues			\$ 9,004
	Total Water Operating Revenues			\$ 517,032

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

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	\$ 45,712	\$ -	\$ 6,995
603	Salaries and Wages - Officers, Directors and Majority Stockholders	35,348		
604	Employee Pensions and Benefits	32,859		
610	Purchased Water	156,376	156,376	
615	Purchased Power	6,065	5,117	
616	Fuel for Power Purchased			
618	Chemicals	456	196	
620	Materials and Supplies	10,044	73	388
631	Contractual Services - Engineering	1,362		
632	Contractual Services - Accounting	4,627		
633	Contractual Services - Legal	2,962		
634	Contractual Services - Mgt Fees			
635	Contractual Services - Testing	7,506		
636	Contractual Services - Other	9,162	492	
641	Rental of Building/Real Property	2,622		
642	Rental of Equipment			
650	Transportation Expense	2,509		851
656	Insurance - Vehicle	4,121		
657	Insurance - General Liability	3,357		
658	Insurance - Workmens Comp.	3,684		
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp -Other	750		
670	Bad Debt Expense	13,977		
675	Miscellaneous Expenses	12,050	80	
Total Water Utility Expenses		\$ 355,549	\$ 162,334	\$ 8,234



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)
\$ -	\$ 4,354	\$ 4,708	\$ 3,599	\$ 14,563	\$ 11,493
					35,348
					32,859
					948
260					
	52	6	1,867	3,647	4,011
1,362					4,627
					2,962
7,506					
1,638			1,368	99	5,565
					2,622
	255	243	640		520
					4,121
					3,357
					3,684
					750
				13,977	
18				(1,240)	13,192
\$ 10,784	\$ 4,661	\$ 4,957	\$ 7,474	\$ 31,046	\$ 126,059

UTILITY NAME: Aloha Utilities, Inc.

SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
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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	10,764	3,074	463	13,375	14,012
February	10,255	3,813		14,068	11,520
March	7,757	3,786		11,543	12,841
April	5,174	6,042	398	10,818	13,720
May	4,623	6,119		10,742	13,700
June	4,197	3,501		7,698	11,008
July	4,096	3,450	483	7,063	11,535
August	4,158	4,477		8,635	12,944
September	3,520	4,128		7,648	11,972
October	4,193	3,547	301	7,439	8,857
November	5,004	4,337		9,341	15,525
December	4,447	3,577	264	7,760	14,097
Total for year	68,188	49,851	1,909	116,130	151,731

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

YEAR OF REPORT  
December 31, 1999

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

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

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

YEAR OF REPORT  
 December 31, 1999

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		
5/8"	Displacement	1.0	3,087	3,087
3/4"	Displacement	1.5		
1"	Displacement	2.5	6	15
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	3	24
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	1	80
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				3,314

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 =	151,731 gallons, divided by
	350 gallons per day
	365 days
	<u>1,187.7</u> ERC's

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

YEAR OF REPORT  
 December 31, 1999

**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>1,187</u>
2. Maximum number of ERC's * which can be serv	<u>1,187</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,187</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?	<u>No</u>
If so, how much capacity is required?	<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, 1999

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	\$ 8,517,207
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-8	1,919,680
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-4	7,029,510
252	Advances for Construction	F-18	
	Subtotal		(431,983)
272	Add Accumulated Amortization of Contributions in Aid of Construction	W-5	1,596,018
	Subtotal		1,164,035
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)		
	Working Capital Allowance (3)	W-9	204,864
	Other (Specify):		
	WATER RATE BASE		\$ 1,368,899
	UTILITY OPERATING INCOME		\$ 130,671
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			9.55 %

- 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	\$ 1,726,029
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		1,726,029
401	Operating Expenses	W-10(a)	1,294,788
403	Depreciation Expense	W-6(a)	244,228
	Less: Amortization of CIAC	W-8(a)	(173,944)
	Net Depreciation Expense		70,284
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		78,422
408 11	Property Taxes		875
408 12	Payroll Taxes		28,962
408 13	Other Taxes & Licenses		115,440
408	Total Taxes Other Than Income		223,699
409 1	Income Taxes	F-16	
410 10	Deferred Federal Income Taxes		30,724
410 11	Deferred State Income Taxes		5,260
411 10	Provision for Deferred Income Taxes - Credit		(29,397)
412 10	Investment Tax Credits Deferred to Future Periods		
412 11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		1,595,358
	Utility Operating Income		130,671
469	Add Back: Guaranteed 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		7,958
	Total Utility Operating Income		\$ 138,629

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

YEAR OF REPORT  
 December 31, 1999

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
303	Land and Land Rights	60,023		38,460 (1)	21,563
304	Structure and Improvements	418,866			418,866
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	715,144	34,320		749,464
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	60,022			60,022
311	Pumping Equipment	2,195			2,195
320	Water Treatment Equipment	56,139			56,139
330	Distribution Reservoirs and Standpipes	51,724			51,724
331	Transmission and Distribution Mains	38,762			38,762
333	Services	4,442,871	725,648		5,168,519
334	Meters and Meter Installations	101,257	19,683		120,940
335	Hydrants	867,338	34,589		901,927
339	Other Plant / Miscellaneous Equipment	303,824	40,721		344,545
340	Office Furniture and Equipment	7,162			7,162
341	Transportation Equipment	93,529	18,536		112,065
342	Stores Equipment	169,375	34,652	8,454	195,573
343	Tools, Shop and Garage Equipment		196		39,875
344	Laboratory Equipment	39,679			11,273
345	Power Operated Equipment	11,273			18,034
346	Communication Equipment	18,034			29,397
347	Miscellaneous Equipment	29,397			4,564
348	Other Tangible Plant	4,564			
TOTAL WATER PLANT		\$ 7,655,776	\$ 908,345	\$ 46,914	\$ 8,517,207

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
 Note (1): PSC Audit adjustment



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	3,095	3,095				
303	Land and Land Rights	21,563		\$ 21,563			
304	Structure and Improvements	418,866		73,456	20,557	113,286	211,567
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	749,464		749,464			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	60,022		60,022			
310	Power Generation Equipment	2,195		2,195			
311	Pumping Equipment	56,139		56,139			
320	Water Treatment Equipment	51,724			51,724		
330	Distribution Reservoirs and Standpipes	38,762				38,762	
331	Transmission and Distribution Mains	5,168,519				5,168,519	
333	Services	120,940				120,940	
334	Meters and Meter Installations	901,927				901,927	
335	Hydrants	344,545				344,545	
339	Other Plant / Miscellaneous Equipment	7,162		74	5,378	1,710	112,065
340	Office Furniture and Equipment	112,065					195,573
341	Transportation Equipment	195,573					
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	39,875					39,875
344	Laboratory Equipment	11,273					11,273
345	Power Operated Equipment	18,034					18,034
346	Communication Equipment	29,397					29,397
347	Miscellaneous Equipment	4,564					4,564
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 8,517,207	\$ 164,598	\$ 962,913	\$ 77,659	\$ 6,689,689	\$ 622,348

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

**YEAR OF REPORT**  
**December 31, 1999**

**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, 1999

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)
301	Organization	\$ 45,422	\$ 4,037		\$ 4,037
302	Franchises	986	78		78
304	Structure and Improvements	180,870	11,288		11,288
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	114,009	26,696		26,696
308	Infiltration Galleries and				
309	Supply Mains	13,423	1,714		1,714
310	Power Generation Equipment	475	74		74
311	Pumping Equipment	21,890	2,806		2,806
320	Water Treatment Equipment	16,245	1,175	1,143 (1)	2,318
330	Distribution Reservoirs and	9,805	1,047		1,047
331	Transmission and Distribution	628,659	115,485		115,485
333	Services	6,487	3,191		3,191
334	Meters and Meter Installations	389,774	44,231		44,231
335	Hydrants	36,137	7,204		7,204
339	Other Plant and Miscellaneous	2,985	464		464
340	Office Furniture and Equipment	41,324	5,335		5,335
341	Transportation Equipment	117,431	14,429		14,429
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	8,509	2,426		2,426
344	Laboratory Equipment	4,415	752		752
345	Power Operated Equipment	11,221	1,227		1,227
346	Communication Equipment	28,056	265		265
347	Miscellaneous Equipment	152	304		304
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,678,275	\$ 244,228	\$ 1,143	\$ 245,371

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note (1): PSC Audit adjustment

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

YEAR OF REPORT  
 December 31, 1999

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	\$ -	\$ -	\$ -	\$ -	\$ 49,459
302	Franchises					1,064
304	Structure and Improvements					192,158
305	Collecting and Impounding					
306	Lake, River and Other Intakes					
307	Wells and Springs					140,705
308	Infiltration Galleries and					
309	Supply Mains					15,137
310	Power Generation Equipment					549
311	Pumping Equipment					24,696
320	Water Treatment Equipment					18,563
330	Distribution Reservoirs and					10,852
331	Transmission and Distribution					744,144
333	Services					9,678
334	Meters and Meter Installations					434,005
335	Hydrants					43,341
339	Other Plant and Miscellaneous					3,449
340	Office Furniture and Equipment					46,659
341	Transportation Equipment	(8,453)	4,487		(3,966)	127,894
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					10,935
344	Laboratory Equipment					5,167
345	Power Operated Equipment					12,448
346	Communication Equipment					28,321
347	Miscellaneous Equipment					456
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (8,453)	\$ 4,487	\$ -	\$ (3,966)	\$ 1,919,680



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

YEAR OF REPORT  
 December 31, 1999

**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"	459	\$ 75.80	\$ 34,792
5/8" Irrigation	1	107.56	108
1"	23	165.00	3,795
1 1/2 "	15	365.00	5,475
Capacity Charges	746	163.80	122,195
<b>Total Credits</b>			<b>\$ 166,365</b>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,422,074
Debits during year:	
Accruals charged to Account	173,944
Other Debits (specify):	
Total debits	173,944
Credits during year (specify):	
Total credits	
Balance end of year	\$ 1,596,018





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

YEAR OF REPORT  
 December 31, 1999

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	8,589	9,030	1,557,414
461.2	Metered Sales to Commercial Customers	194	212	148,486
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	8,783	9,242	1,705,900
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	8,783	9,242	1,705,900
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			12,560
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues (Interest Income)			7,569
	Total Other Water Revenues			\$ 20,129
	Total Water Operating Revenues			\$ 1,726,029

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



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	\$ 235,144		\$ 71,504
603	Salaries and Wages - Officers, Directors and Majority Stockholders	87,528		
604	Employee Pensions and Benefits	112,668		
610	Purchased Water	292,298	292,298	
615	Purchased Power	98,390	94,931	
616	Fuel for Power Purchased	208		
618	Chemicals	104,161	8,748	
620	Materials and Supplies	94,808	3,954	2,347
631	Contractual Services - Engineering	22,787	3,980	
632	Contractual Services - Accounting	12,969		
633	Contractual Services - Legal	26,563		
634	Contractual Services - Mgt Fees			
635	Contractual Services - Testing	24,386		
636	Contractual Services - Other	54,404	705	
641	Rental of Building/Real Property	6,117		
642	Rental of Equipment	897		16
650	Transportation Expense	31,662		6,958
656	Insurance - Vehicle	10,596		
657	Insurance - General Liability	8,632		
658	Insurance - Workmens Comp	9,473		
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp -Other	750		
670	Bad Debt Expense	16,891		
675	Miscellaneous Expenses	43,456	222	8,061
Total Water Utility Expenses		\$ 1,294,788	\$ 404,838	\$ 88,886

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)
\$ 1,674	\$ 22,628	\$ 11,657	\$ 41,254	\$ 58,007	\$ 28,420
					87,528
					112,668
1,022					2,437
208					
95,413					
351	13,226	707	53,170	9,956	11,097
6,749		12,058			
					12,969
					26,563
23,866		520			
23,682	4,379	3,481	7,678	295	14,184
					6,117
			881		
193	1,659	2,206	17,004		3,642
					10,596
					8,632
					9,473
					750
				16,891	
47	241		(62)	(2,540)	37,487
\$ 153,205	\$ 42,133	\$ 30,629	\$ 119,925	\$ 82,609	\$ 372,563

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	53,074	22,642	372	75,344	74,418
February	49,550	30,787	1,181	79,156	70,038
March	66,333	31,210	247	97,296	78,075
April	71,439	37,150	131	108,458	93,330
May	81,641	35,990	99	117,532	102,277
June	63,587	29,435	177	92,845	109,293
July	48,884	36,916	551	85,249	77,980
August	57,623	35,812	3,761	89,674	75,308
September	56,361	28,672	2,401	82,632	81,801
October	46,340	40,289	2,652	83,977	58,429
November	65,829	28,898	4,976	89,751	85,492
December	64,014	23,317	1,231	86,100	86,859
Total for year	724,675	381,118	17,779	1,088,014	993,310

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

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

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

YEAR OF REPORT  
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CALCULATION 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		
5/8"	Displacement	1.0	9,160	9,160
3/4"	Displacement	1.5		
1"	Displacement	2.5	37	93
1 1/2"	Displacement or Turbine	5.0	15	75
2"	Displacement, Compound or Turbine	8.0	23	184
3"	Displacement	15.0		
3"	Compound	16.0	1	16
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	2	50
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	4	200
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 Water System Meter Equivalents				9,778

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:

$$\begin{array}{r}
 ERC = \quad 993,310 \text{ gallons, divided by} \\
 \quad \quad 350 \text{ gallons per day} \\
 \quad \quad \underline{\quad 365 \text{ days}} \\
 \quad \quad \underline{\quad 7,775.4} \text{ ERC's}
 \end{array}$$

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

YEAR OF REPORT  
 December 31, 1999

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	7,775
2. Maximum number of ERC's * which can be serv	Approximately 7,900
3. Present system connection capacity (in ERC's *) using existing lines.	7,900
4. Future system connection capacity (in ERC's *) upon service area buildout.	15,044
5. Estimated annual increase in ER	Approximately 250
6. Is the utility required to have fire flow capacity?	No
If so, how much capacity is required?	N/A
7. Attach a description of the fire fighting facilities.	Fire hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	None
9. When did the company last file a capacity analysis report with the DEP?	N/A
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	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 DEP?	No
11. Department of Environmental Protection ID #	6512214
12. Water Management District Consumptive Use Permit #	203182 04
a. Is the system in compliance with the requirements of the CUP?	Yes
b. If not, what are the utility's plans to gain compliance?	

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

**WASTEWATER  
OPERATION  
SECTION**





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)	\$ 1,359,579
	Less		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	828,389
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	324,586
252	Advances for Construction	F-20	
	Subtotal		206,604
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	179,700
	Subtotal		386,304
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		124,061
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 510,365
	UTILITY OPERATING INCOME	S-3	\$ 131,519
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			25.77 %

- 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	\$ 1,009,285
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		1,009,285
401	Operating Expenses	S-10(a)	784,101
403	Depreciation Expense	S-6(a)	40,108
	Less: Amortization of CIAC	S-8(a)	(9,092)
	Net Depreciation Expense		31,016
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		45,320
408 11	Property Taxes		79
408 12	Payroll Taxes		5,307
408 13	Other Taxes & Licenses		8,445
408	Total Taxes Other Than Income		59,151
409 1	Income Taxes	F-16	
410 10	Deferred Federal Income Taxes		1,808
410 11	Deferred State Income Taxes		310
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		877,766
	Utility Operating Income		131,519
469	Add Back: Guaranteed 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		\$ 131,519

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

YEAR OF REPORT  
 December 31, 1999

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$	\$	\$
352	Franchises				
353	Land and Land Rights	53,061		(49,841) (1)	3,220
354	Structure and Improvements	83,222			83,222
355	Power Generation Equipment	0			
360	Collection Sewers - Force	43,197			43,197
361	Collection Sewers - Gravity	926,866			926,866
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	137,671	5,610		143,281
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	24,301	5,678		29,979
391	Transportation Equipment	69,689	24,941	(5,155)	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	\$ 1,378,346	\$ 36,229	\$ (54,996)	\$ 1,359,579

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

Note (1): PSC Audit adjustment

UTILITY NAME: Aloha Utilities, Inc.

SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
December 31, 1999

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			3,220				
354	Structure and Improvements		63,644	548	18,465	565		
355	Power Generation Equipment							
360	Collection Sewers - Force		43,197					
361	Collection Sewers - Gravity		926,866					
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				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers				16,482			29,979
382	Outfall Sewer Lines				1,325			89,475
389	Other Plant / Miscellaneous Equipment							1,118
390	Office Furniture & Equipment							2,815
391	Transportation Equipment							11,088
392	Stores Equipment							5,736
393	Tools, Shop and Garage Equipment							1,775
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$	\$ 1,033,707	\$ 147,049	\$ 36,272	\$ 565	\$	\$ 141,986

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	26,545	2,601		2,601
355	Power Generation Equipment				
360	Collection Sewers - Force	9,235	1,440		1,440
361	Collection Sewers - Gravity	562,965	23,173		23,173
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	86,314	6,301		6,301
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	10,569	472		472
381	Plant Sewers	287	44		44
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	11,026	1,810		1,810
391	Transportation Equipment	64,799	3,365		3,365
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	315	69		69
394	Laboratory Equipment	2,502	148		148
395	Power Operated Equipment	11,088			
396	Communication Equipment	4,997	567		567
397	Miscellaneous Equipment	59	118		118
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 790,701	\$ 40,108	\$ -	\$ 40,108

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

UTILITY NAME Aloha Utilities, Inc.

SYSTEM NAME / COUNTY: Aloha Gardens / Pasco

YEAR OF REPORT  
December 31, 1999

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					29,146
355	Power Generation Equipment					
360	Collection Sewers - Force					10,675
361	Collection Sewers - Gravity					586,138
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
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					11,041
382	Outfall Sewer Lines					331
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					12,836
391	Transportation Equipment	(5,155)	2,735		(2,420)	65,744
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					384
394	Laboratory Equipment					2,650
395	Power Operated Equipment					11,088
396	Communication Equipment					5,564
397	Miscellaneous Equipment					177
398	Other Tangible Plant					
	Total Depreciable Wastewater Plant in Service	\$ (5,155)	\$ 2,735	\$	\$ (2,420)	\$ 828,389











WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
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	2,791	2,785	\$ 832,646
522.2	Commercial Revenues	39	37	166,285
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	2,830	2,822	998,931
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	2,830	2,822	\$ 998,931
OTHER WASTEWATER REVENUES				
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 of \$2,944) (Including Allowance for Funds Prudently Invested or AFPI)			10,354
	Total Other Wastewater Revenues			\$ 10,354

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

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				\$ 1,009,285

\* 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, 1999

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	\$ 34,948	\$ -	\$ -	\$ -	\$ 7,806	\$ 4,291	\$ 3,871
703	Salaries and Wages - Officers, Directors and Majority Stockholders	32,222						
704	Employee Pensions and Benefits	28,512					561,835	
710	Purchased Sewage Treatment	561,835			10,816			
711	Sludge Removal Expense						9,329	
715	Purchased Power	21,093						
716	Fuel for Power Purchased							
718	Chemicals							
720	Materials and Supplies	15,120	50	2,035		5,869		
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	4,480						
733	Contractual Services - Legal	2,962						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other	37,929	422	17,390		7,099		6,623
741	Rental of Building/Real Property	2,622						
742	Rental of Equipment	2,740		320		2,420		
750	Transportation Expense	1,467				289	225	466
756	Insurance - Vehicle	4,121						
757	Insurance - General Liability	2,853						
758	Insurance - Workmens Comp	3,684						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp -Other	750						
770	Bad Debt Expense	13,977						
775	Miscellaneous Expenses	12,786	70		18			
	Total Wastewater Utility Expenses	\$ 784,101	\$ 542	\$ 19,745	\$ 10,834	\$ 23,483	\$ 575,680	\$ 10,960

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	\$ 8,527	\$ 10,453	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		32,222				
704	Employee Pensions and Benefits		28,512				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense		948				
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies	3,629	3,537				
731	Contractual Services - Engineering		4,480				
732	Contractual Services - Accounting		2,962				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other		6,395				
741	Rental of Building/Real Property		2,622				
742	Rental of Equipment						
750	Transportation Expense		487				
756	Insurance - Vehicle		4,121				
757	Insurance - General Liability		2,853				
758	Insurance - Workmens Comp		3,684				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other		750				
770	Bad Debt Expense	13,977	12,698				
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$ 26,133	\$ 116,724	\$ -	\$ -	\$ -	\$ -

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

YEAR OF REPORT  
 December 31, 1999

**CALCULATION 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		
5/8"	Displacement	1.0	2,808	2,808
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	2	16
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	1	80
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				3,025

**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:	(	<u>170,253,000</u>	/ 365 days ) / 280 gpd =	<u>1,666</u>
		(total gallons purchased)		

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

<b>YEAR OF REPORT</b> December 31, 1999
--

**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	466,447		
Total Gallons of Wastewater Treated	170,253,000		
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

YEAR OF REPORT  
December 31, 1999

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. 1,666

2. Maximum number of ERC's \* which can be served. 1,666

3. Present system connection capacity (in ERC's \*) using existing lines. 1,666

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	\$ 16,178,510
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-8	3,817,391
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	10,351,797
252	Advances for Construction	F-18	
	Subtotal		2,009,322
272	Adj. Accumulated Amortization of Contributions in Aid of Construction	S-5	2,802,068
	Subtotal		4,811,390
114	Plus or Minus Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)		
	Working Capital Allowance (3)	S-9	256,657
	Other (Specify)		
	WASTEWATER RATE BASE		\$ 5,068,047
	UTILITY OPERATING INCOME		\$ 339,988
HIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Bas			6.71

- 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	\$ 2,518,899
469	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		2,518,899
401	Operating Expenses	S-10(a)	1,622,208
403	Depreciation Expense	S-6(a)	532,480
	Less: Amortization of CIAC	S-8(a)	(354,183)
	Net Depreciation Expense		178,297
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		115,788
408 11	Property Taxes		22,452
408 12	Payroll Taxes		23,401
408 13	Other Taxes & Licenses		210,494
408	Total Taxes Other Than Income		372,135
409 1	Income Taxes	F-16	(74,090)
410 10	Deferred Federal Income Taxes		101,592
410 11	Deferred State Income Taxes		17,391
411 10	Provision for Deferred Income Taxes - Credit (Amort of Contributed Taxes)		(38,622)
412 10	Investment Tax Credits Deferred to Future Periods		
412 11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		2,178,911
	Utility Operating Income		339,988
469	Add Back Guaranteed 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		40,050
	Total Utility Operating Income		\$ 380,038

UTILITY NAME: Aloha Utilities, Inc.  
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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
353	Land and Land Rights	588,030		(39,086) (2)	548,944
354	Structure and Improvements	1,261,286	24,819		1,286,105
355	Power Generation Equipment				
360	Collection Sewers - Force	994,236	250,981		1,245,217
361	Collection Sewers - Gravity	5,403,647	376,236		5,779,883
362	Special Collecting Structures				
363	Services to Customers	85,337	36,365		121,702
364	Flow Measuring Devices	26,712	11,269		37,981
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations		12,500		12,500
370	Receiving Wells				
371	Pumping Equipment	590,574	194,372		784,946
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System		1,457,147	2,694,219 (1)	4,151,366
380	Treatment & Disposal Equipment	984,570	31,645		1,016,215
381	Plant Sewers	354,309			354,309
382	Outfall Sewer Lines	478,741			478,741
389	Other Plant / Miscellaneous Equipment	2,710,302		(2,694,219) (1)	16,083
390	Office Furniture & Equipment	76,436	18,384		94,820
391	Transportation Equipment	135,631	31,752	(13,882)	153,501
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	10,703	186		10,889
394	Laboratory Equipment	5,898			5,898
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	\$ 13,785,822	\$ 2,445,656	\$ (52,968)	\$ 16,178,510

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
 Note (1): Reclassify to NARUC Reuse Account  
 (2): PSC Audit adjustment

UTILITY NAME: Aloha Utilities, Inc.  
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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	3,095						
353	Land and Land Rights		208,414	10,580	329,950			
354	Structure and Improvements		716,914	77,173	959,359	16,819	8,000	7,840
355	Power Generation Equipment							
360	Collection Sewers - Force		1,245,217					
361	Collection Sewers - Gravity		5,779,883					
362	Special Collecting Structures		121,702					
363	Services to Customers		37,981					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			784,946			12,500	
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				1,016,215		4,151,366	
380	Treatment & Disposal Equipment		1,469		354,309			
381	Plant Sewers				478,741			94,820
382	Outfall Sewer Lines				14,614			153,501
389	Other Plant / Miscellaneous Equipment							10,889
390	Office Furniture & Equipment							5,898
391	Transportation Equipment							53,239
392	Stores Equipment							18,512
393	Tools, Shop and Garage Equipment							4,564
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,095	\$ 7,611,590	\$ 872,699	\$ 3,153,188	\$ 16,819	\$ 4,171,866	\$ 349,263

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	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)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	986	78		78
354	Structure and Improvements	571,422	38,782		38,782
355	Power Generation Equipment				
360	Collection Sewers - Force	125,461	37,324		37,324
361	Collection Sewers - Gravity	1,293,716	138,218		138,218
362	Special Collecting Structures				
363	Services to Customers	3,879	3,062		3,062
364	Flow Measuring Devices	13,356	6,470		6,470
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations		312		312
370	Receiving Wells				
371	Pumping Equipment	153,382	33,820		33,820
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System		167,105	345,937	513,042
380	Treatment & Disposal Equipment	230,286	62,086		62,086
381	Plant Sewers	26,326	10,123		10,123
382	Outfall Sewer Lines	307,690	15,957		15,957
389	Other Plant / Miscellaneous Equipment	355,772	690	(345,937)	(345,247)
390	Office Furniture & Equipment	44,164	3,850		3,850
391	Transportation Equipment	112,722	9,701		9,701
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	4,363	675		675
394	Laboratory Equipment	1,956	379		379
395	Power Operated Equipment	27,329	3,523		3,523
396	Communication Equipment	18,463	21		21
397	Miscellaneous Equipment	152	304		304
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 3,291,425	\$ 532,480		\$ 532,480

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

UTILITY NAME Aloha Utilities, Inc.

SYSTEM NAME / COUNTY: Seven Springs / Pasco

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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)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises					1,064
354	Structure and Improvements					610,204
355	Power Generation Equipment					
360	Collection Sewers - Force					162,785
361	Collection Sewers - Gravity					1,431,934
362	Special Collecting Structures					
363	Services to Customers					6,941
364	Flow Measuring Devices					19,826
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					312
370	Receiving Wells					
371	Pumping Equipment					187,202
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					513,042
380	Treatment & Disposal Equipment					292,372
381	Plant Sewers					36,449
382	Outfall Sewer Lines					323,647
389	Other Plant / Miscellaneous Equipment					10,525
390	Office Furniture & Equipment					48,014
391	Transportation Equipment	(13,882)	7,368		(6,514)	115,909
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					5,038
394	Laboratory Equipment					2,335
395	Power Operated Equipment					30,852
396	Communication Equipment					18,484
397	Miscellaneous Equipment					456
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ (13,882)	\$ 7,368	\$ -	\$ (6,514)	\$ 3,817,391



UTILITY NAME: Aloha Utilities, Inc.  
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 8,930,150
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	153,615
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	1,268,032
Total Credits		1,421,647
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 10,351,797

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

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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)
Capacity charges	743	\$ 206.75	\$ 153,615
Total Credits			\$ 153,615

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

DESCRIPTION (a)	
Balance first of year	\$ 2,447,885
Debits during year:	
Accruals charged to Account	354,183
Other Debits (specify):	
Total debits	354,183
Credits during year (specify):	
Total credits	
Balance end of year	\$ 2,802,068

UTILITY NAME: Aloha Utilities, Inc  
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**WASTEWATER CIAC SCHEDULE "B"**

**ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WASTEWATER (c)
Wendys SR 54	Property	\$ 770
Welbilt Development Center	Property	950
Foxhollow Townhouses	Property	18,834
Foxhollow Road B	Property	66,604
Foxwood Phase II	Property	84,967
Heritage Hills Infrastructure Improvements	Property	14,995
Heritage Hills Village 4	Property	189,236
Heritage Springs Village 5	Property	19,800
Berisford Blvd Phase I	Property	34,469
Berisford Blvd Phase II	Property	85,277
BH Florida Land - Mill Pond	Property	79,004
Park Lake Estates Unit 8	Property	88,769
Storage Center NPR	Property	5,970
SWFWMD	Property	524,220
Chang Medical Clinic	Cash	2,145
Impulse Realty	Cash	613
Sunfield	Cash	2,280
Presbyterian Church	Cash	1,915
Hogan Group	Cash	498
Evolution Health Care	Cash	3,677
Table Designs	Cash	299
Welbilt Development Center	Cash	398
CNI Graphics	Cash	311
Thousand Oaks Multi-family	Cash	21,880
AIG Baker	Cash	20,151
Total Credits		\$ 1,268,032

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
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	8,396	8,727	2,270,554
522 2	Commercial Revenues	130	139	223,121
522 3	Industrial Revenues			
522 4	Revenues From Public Authorities			
522 5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	8,526	8,866	2,493,675
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	8,526	8,866	2,493,675
OTHER WASTEWATER REVENUES				
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 of \$7,569) (Including Allowance for Funds Prudently Invested or AFPI)			25,224
	Total Other Wastewater Revenues			25,224

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

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				\$ 2,518,899

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

UTILITY NAME: Aloha Utilities, Inc

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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	\$ 185,489		\$ 15,778	\$ 12,962	\$ 31,502	\$ 66,381	\$ 8,585
703	Salaries and Wages - Officers, Directors and Majority Stockholders	85,364				85,364		
704	Employee Pensions and Benefits	101,517						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	636,429			47,172		636,429	
715	Purchased Power	122,545					72,886	
716	Fuel for Power Purchased							
718	Chemicals	23,266					23,266	
720	Materials and Supplies	88,243	631	6,506	644	21,366	4,357	10,335
731	Contractual Services - Engineering	40,806	10,300		6,624		8,275	
732	Contractual Services - Accounting							
733	Contractual Services - Legal	40,501						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	23,763					16,140	
736	Contractual Services - Other	86,475	135	15,967		11,477	7,787	31,789
741	Rental of Building/Real Property	6,118						
742	Rental of Equipment	199		83				116
750	Transportation Expense	14,959		1,806	719	1,065	2,262	5,560
756	Insurance - Vehicle	10,596						
757	Insurance - General Liability	7,336						
758	Insurance - Workmens Comp	9,473						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	59,447						
767	Regulatory Commission Exp -Other	750						
770	Bad Debt Expense	16,891						
775	Miscellaneous Expenses	62,041	193		47	764	294	375
	Total Wastewater Utility Expenses	\$ 1,622,208	\$ 11,259	\$ 40,140	\$ 68,168	\$ 151,538	\$ 838,077	\$ 56,760

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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	\$ 22,589	\$ 27,692				
703	Salaries and Wages - Officers, Directors and Majority Stockholders		101,517				
704	Employee Pensions and Benefits		2,437			50	
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies			131	7,286	228	14,323
731	Contractual Services - Engineering	9,909	12,527				
732	Contractual Services - Accounting		15,607				
733	Contractual Services - Legal		40,501				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing			44		7,579	
736	Contractual Services - Other		15,194			585	3,541
741	Rental of Building/Real Property		6,118				
742	Rental of Equipment						
750	Transportation Expense		2,756	2	192		597
756	Insurance - Vehicle		10,596				
757	Insurance - General Liability		7,336				
758	Insurance - Workmens Comp		9,473				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		59,447				
767	Regulatory Commission Exp -Other		750				
770	Bad Debt Expense	16,891	60,340	28			
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$ 49,389	\$ 372,291	\$ 205	\$ 7,478	\$ 8,442	\$ 18,461

UTILITY NAME: Aloha Utilities, Inc.  
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**CALCULATION 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		
5/8"	Displacement	1.0	8,814	8,814
3/4"	Displacement	1.5		
1"	Displacement	2.5	22	55
1 1/2"	Displacement or Turbine	5.0	9	45
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	2	50
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	4	200
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				9,291

**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:	(	<u>443,000,000</u>	/ 365 days ) / 280 gpd =	<u>4,335</u>
		(total gallons treated)		