

CLASS "B"

WATER and/or SEWER UTILITIES

(Gross Revenue of \$150,000 or More but Less Than \$750,000 Each)

ANNUAL REPORT

OF

WS017
Betmar Utilities, Inc.
P. O. Box 370
Port Richey, FL 34673-0370

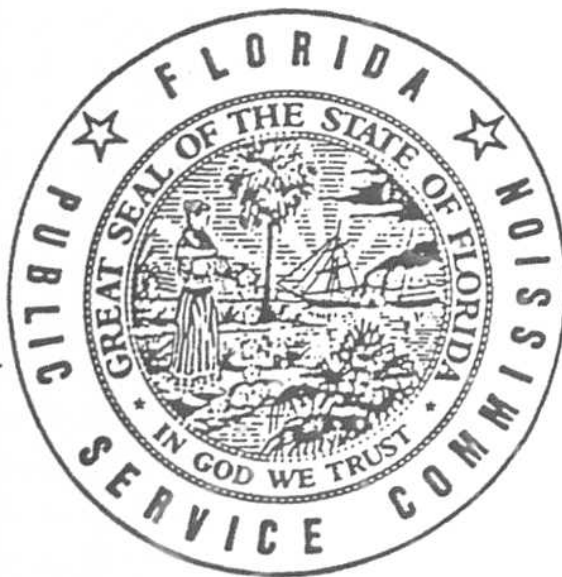
51

137-W 098-5
Certificate Number(s)

RECEIVED
FLORIDA PUBLIC
SERVICE COMMISSION

98 MAY -4 PM 12:33

MAIL ROOM



OFFICIAL COPY

DIVISION OF

WATER AND SEWER

Do Not Remove From This Office

FOR THE
YEAR ENDED DECEMBER 31, 19 97

**EXECUTIVE
SUMMARY**

TABLE OF CONTENTS

Schedule	Page	Schedule	Page
Executive Summary			
Certification	E-1	Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact The Fla. Public Service Commission	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent/Affiliate Organization Chart	E-5	Composite of Statistics	E-11
Compensation of Officers & Directors	E-6		
Business Contracts With Officers,			
Financial Section			
Comparative Balance Sheet - Assets and Other Debits	F-1	Companies	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Capital Stock	F-14
Comparative Operating Statement	F-3	Long Term Debt	F-14
Schedule of Year End Rate Base	F-4	Statement of Retained Earnings	F-15
Utility Plant	F-5	Bonds	F-16
Utility Plant Acquisition Adjustments	F-5	Advances from Associated Companies	F-16
Accumulated Depreciation	F-6	Accrued Taxes	F-17
Accumulated Amortization	F-6	Accrued Interest	F-18
Nonutility Property	F-7	Regulatory Commission Expense - Amortization of Rate Case Expense	F-18
Special Deposits	F-7	Misc. Current & Accrued Liabilities	F-19
Investments and Special Funds	F-8	Advances For Construction	F-19
Accounts and Notes Receivable - Net	F-9	Contributions In Aid Of Construction	F-20
Accounts Receivable from Associated Companies	F-10	Additions to CIAC Received from Capacity, Main Extension and Customer Connection Charges	F-21
Notes Receivable from Associated Companies	F-10	Accum. Amortization of C.I.A.C.	F-21
Prepayments	F-11	Additions to CIAC Received from All Developers or Contractors	F-22
Miscellaneous Deferred Debits	F-11	Agreements	F-22
Unamortized Debt Discount and Expense and Premium on Debt	F-12	Reconciliation of Reported Net Income With Taxable Income For	F-23
Extraordinary Property Losses	F-12	Federal Income Taxes	F-24
Notes Payable	F-13	AFUDC Calculation	F-24
Accounts Payable to Associated		AFUDC Capital Structure Adjustments	F-25
Water Operation Section			
Water Utility Plant Accounts	W-1	Statistics	W-6
Water Utility Expense Accounts	W-2	Water Treatment Plant, Mains, Services and Meters	W-7
Water Operating Revenue	W-3	Wells and Well Pumps, Reservoirs, and High Service Pumping	W-8
Basis for Water Depreciation Charges	W-4	Other Water System Information	W-9
Analysis of Entries in Water Depreciation Reserve	W-5	Calculation of ERC's	W-10
Pumping and Purchased Water			
Sewer Operation Section			
Sewer Utility Plant Accounts	S-1	Pumping Equipment and Service Connections	S-6
Sewer Utility Expense Accounts	S-2	Collecting and Force Mains	S-7
Sewer Operating Revenue	S-3	Other Sewer System Information	S-8
Basis for Sewer Depreciation Charges	S-4	Calculation of ERC's	S-9
Analysis of Entries in Sewer Depreciation Reserve	S-5		

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Bernal UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>

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

YES NO
() ()

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
() ()

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

YES NO
() ()

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

YES NO
() ()

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.
() () () ()

Eve A. Tunes 4 30 93 *
(signature of chief executive officer of the utility)

1. 2. 3. 4.
() () () ()

(signature of chief financial officer of the utility)

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

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

ANNUAL REPORT OF

Bertha UTILITIES, Inc.
(Exact Name of Utility)

County: Pasco

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

P.O. Box 370
Port Richey, FL 34673-0370

Telephone: (813) 845-3606

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

Eve Turco
P.O. Box 370
Port Richey, FL 34673-0370

Telephone: () - SAME -

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

Bertha UTILITIES, Inc.
P.O. Box 370
Port Richey, FL 34673-0370

Telephone: () - SAME -

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

Date of original organization of the utility: 7/1/88

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.	Eve Turco	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

UTILITY NAME: BETMAR UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 1992

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Eve TORLO (813) 845-3600	Pres.	N/A	N/A
Joe TORLO (813) 845-3199	MANAGER	ENVIRONMENTAL SPECIALISTS GROUP, INC	PLANT OPERATIONS
Michael Messina CPA (813) 222-8888	CPA	MORRISON PHIPPS + MESSINA, P.A.	ACCOUNTING
George MacFARLANE (941) 371-8499	RATE CONSULTANT	REGULATORY CONSULTANTS, INC	RATE ANALYST
Joe McLEUGHLIN (904) 222-2525	ATTORNEY	McLEUGHLIN, McWHIRTER ET AL	LEGAL

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

UTILITY NAME: Betmar Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

COMPANY PROFILE

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

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

Betmar Utilities, Inc was incorporated 7-18-88 and services water and sewer customers in the Betmar Subdivision. The Franchise is located in Zephyrhills, Florida, the utility does not experience major growth in either water or sewer customers. The utility did not enter into any major transactions during the year.

UTILITY NAME: _____

Bermar Utilities Inc

YEAR OF REPORT
DECEMBER 31, 1997

PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/31/97

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).

————— N/A —————>

UTILITY NAME: BETHLEHEM UTILITIES, Inc

YEAR OF REPORT
DECEMBER 31, 1997

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)	
Eve Turco	President	100	\$	33
			\$	862
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)	
Eve Turco	President	1	\$	e
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	

UTILITY NAME: Bermar Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
<p style="text-align: center;">N/A</p>		\$	

*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: _____

Beymar Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle 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.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
/ N/A			

UTILITY NAME: _____

Bethmar Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

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)
	\$		\$		\$	
----- N/A -----						

UTILITY NAME: _____

Bethnal Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

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)
N/A			\$	

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.
2. Below are examples of some types of transactions to include:
 - purchase, sale or transfer of equipment.
 - purchase, sale or transfer of land and structures.
 - purchase, sale or transfer of securities.
 - noncash transfers of assets.
 - noncash dividends other than stock dividends.
 - writeoff of bad debts or loans.
3. The columnar instructions follow:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "p" and sale with "s".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item (column (c) - column (d)).
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
	N/A	\$	\$	\$	\$

UTILITY NAME: Bernal Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

COMPOSITE STATISTICS FOR ALL
PRIVATELY OWNED WATER AND SEWER UTILITIES UNDER AGENCY JURISDICTION

DESCRIPTION (a)	WATER (b)	SEWER (c)
PLANT (Intrastate Only) (000's Omitted):		
Plant in Service	\$ 682 762	\$ 474 796
Construction Work In Progress	-- 18 153	-- 18 152
Plant Acquisition Adjustment (NET)	-- --	-- --
Plant Held For Future Use	-- --	-- --
Materials and Supplies	-- --	-- --
Less:		
Accumulated Depreciation and Accumulated Amortization	(316 542)	(246 864)
Contributions In Aid Of Construction	(365 510)	(366 399)
Net Book Cost	\$ 18 863	\$ 120 315
REVENUES AND EXPENSES (Intrastate Only) (000's Omitted):		
Operating Revenues	\$ 206 305	\$ 220 456
Depreciation and Amortization Expense	\$ 278 14	\$ 19 464
Income Tax Expense	(14 815)	(11 786)
Taxes Other Than Income	20 664	20 811
Other Operating Expenses	175 377	197 714
Total Operating Expenses	\$ 269 040	\$ 226 203
Net Operating Income	\$ (2 735)	\$ (5 747)
Other Income (Expenses)	\$ (7 15)	\$ (7 15)
Other Income Deductions	(18 248)	(18 298)
Net Income	\$ (11 748)	\$ (14 760)
CUSTOMERS (Intrastate Only):		
Residential - Yearly Average	16 24	1 009
Commercial - Yearly Average	28	22
Industrial - Yearly Average	--	--
Others - Yearly Average	--	--
Total	1652	1031
OTHER STATISTICS (Intrastate Only):		
Average Annual Residential Use Per 1,000 Gallons (Estimate)	22.75	21.05
Average Annual Residential Cost Per 1,000 Gallons (Estimate)	\$ 40.81	\$ 298.71
Average Residential Monthly Bill (Per Indexing/Price Flow)	\$ 6.29	\$ 13.86
Gross Plant Investment Per Customer	\$ 11.41	\$ (116.69)

**FINANCIAL
SECTION**

UTILITY NAME:

Retman Utilities, IncYEAR OF REPORT
DECEMBER 31, 19 97

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-105	Utility Plant	F-5	\$ 1157 558	\$ 1155 271
108-110	Less: Accumulated Depreciation and Amortization	F-6	563 406	519 153
	Net Plant		\$ 594 152	\$ 636 118
114-115	Utility Plant Acquisition	F-5	36 305	39 330
	Adjustments (Net)			
	Other Plant Adj. (Specify)			
	Total Net Utility Plant		\$ 630 457	\$ 675 448
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-7	\$	\$
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$	\$
123	Investment In Associated Companies	F-8		
124	Utility Investments	F-8		
125	Other Investments	F-8		
127	Other Special Funds	F-8		
	Total Other Property & Investments		\$	\$
CURRENT AND ACCRUED ASSETS				
131	Cash	F-7	\$ 119 091	\$ 113 666
132	Special Deposits			
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9	97 292	92 755
145	Accounts Receivable from Associated Companies	F-10		
146	Notes Receivable from Associated Companies	F-10		
151	Material and Supplies			2 797
162	Prepayments	F-11		
171	Accrued Interest and Dividends Receivable		8 550	1 550
174	Misc. Current and Accrued Assets			
	Total Current and Accrued Assets		\$ 224 933	\$ 210 768

UTILITY NAME: Betmar Utilities Inc.

YEAR OF REPORT
DECEMBER 31, 1997

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)		PREVIOUS YEAR (e)	
DEFERRED DEBITS						
181	Unamortized Debt Discount & Expense	F-12	\$		\$	
182	Extraordinary Property Losses	F-12				
186	Misc. Deferred Debits	F-11		28 700		49 709
190	Accumulated Deferred Income Taxes					
	Total Deferred Debits		\$	28 700	\$	49 709
	TOTAL ASSETS AND OTHER DEBITS		\$	884 090	\$	935 925

NOTES TO THE BALANCE SHEET

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

/----- N/A -----/

UTILITY NAME: _____

Bernal Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-14	\$ 5000	\$ 5000
204	Preferred Stock Issued	F-14	292 858	292 858
211	Other Paid-In Capital			
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-15	165 285	138 772
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		\$ 132 573	\$ 159 081
LONG TERM DEBT				
221	Bonds	F-16	\$	\$
223	Advances from Associated Companies	F-16		
224	Other Long Term Debt	F-14		
	Total Long Term Debt		\$	\$
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable	F-13	\$ 75 857	\$ 59 081
232	Notes Payable	F-13	153 314	153 314
233	Accounts Payable to Associated Co.	F-13		
234	Notes Payable to Associated Co.	F-13		
235	Customer Deposits		5 085	4 860
236	Accrued Taxes	F-17	23 154	22 561
237	Accrued Interest	F-18	105 434	105 591
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-19	82 470	108 008
	Total Current and Accrued Liabilities		\$ 445 314	\$ 453 415

UTILITY NAME: _____

BETNAR Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-12	\$	\$
252	Advances for Construction	F-19		
253	Other Deferred Credits			
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$	\$
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions In Aid of Construction	F-20	\$ 731,909	\$ 722,534
272	Accumulated Amortization of Contributions In Aid of Construction	F-21	(142,570)	(399,105)
	Total Net C.I.A.C.		\$ 306,203	\$ 323,429
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accum. Deferred Income Taxes		\$	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 884,090	\$ 935,925

UTILITY NAME: Bethmar Utilities, Inc

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	\$ 425 891	F-3(b)	\$ 426 761
401	Operating Expenses	\$ 355 273	F-3(b)	\$ 373 091
403	Depreciation Expense	77 077	F-6	47 253
406	Amortization of Utility Plant			
	Acquisition Adjustment	3 025		3 025
407	Amortization Expense	126 193	F-24	126 601
408.1	Taxes Other Than Income	41 562	F-17	47 475
409.1	Income Taxes		F-17	
410.10	Deferred Income Taxes			
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	\$ 417 744		\$ 435 243
	Utility Operating Income	\$ 8 147		\$ 8 482
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
	Total Utility Operating Income [Enter here and on Page F-3(c)]	\$ 8 147		\$ 8 482

UTILITY NAME:

Betmore Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1947

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	Total Utility Operating Income [From Page F-3(a)]	\$ 8,147		\$ (8,488)
	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	1,116		786
420	Allowance for Funds Used During Construction			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses	8,810		1,916
	Total Other Income and Deductions	\$ (7,700)		\$ (1,430)
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income	\$	F-17	\$
409.20	Income Taxes		F-17	
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income	\$		\$
	INTEREST EXPENSE			
427	Interest Expense	\$ 16,953	F-18	\$ 16,596
428	Amortization of Debt Discount & Expense		F-12	
429	Amortization of Premium on Debt		F-12	
	Total Interest Expense	\$ 16,953		\$ 16,596
	EXTRAORDINARY ITEMS			
433	Extraordinary Income	\$		\$
434	Extraordinary Deductions	2,779		
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items	\$ 2,449		\$
	NET INCOME	\$ (18,955)		\$ (26,508)

UTILITY NAME: Bethel Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 19 97

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)		SEWER UTILITY (e)	
101	Utility Plant In Service	F-5	\$ 682	762	\$ 474	796
	Less:					
108	Nonused and Useful Plant (1)					
108	Accumulated Depreciation	F-6	(316)	542	(276)	867
110	Accumulated Amortization	F-6				
271	Contributions In Aid of Construction	F-20	(365)	510	(366)	399
252	Advances for Construction	F-19				
	Subtotal		\$	710	\$	(138) 467
	Additions:					
272	Accumulated Amortization of Contributions In Aid of Construction	F-21	197	213	228	493
	Subtotal		\$	197	\$	90 026
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-5	31	765	31	765
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5	(13)	612	(13)	613
	Working Capital Allowance (3) *		21	922	24	717
	Other (Specify):					
	RATE BASE		\$	237	\$	132 892
	UTILITY OPERATING INCOME		\$	(2 735)	\$	(5 747)
	ACHIEVED RATE OF RETURN			1.10%		4.30%

NOTES : * - CALCULATED AT 1/8 OF O&M EXPENSES.

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Balance Sheet Method, beginning-year end average.

UTILITY NAME: Retmar Utilities, Inc.

 YEAR OF REPORT
 DECEMBER 31, 1997

UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
	Plant Accounts:				
101	Utility Plant In Service	\$ 682 762	\$ 474 796	\$	\$ 1157 558
102	Utility Plant Leased to Others	---	---	---	---
103	Property Held for Future Use	---	---	---	---
104	Utility Plant Purchased or Sold	---	---	---	---
105	Construction Work In Progress	---	---	---	---
	Total Utility Plant	\$ 682 762	\$ 474 796	\$	\$ 1157 558

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACQUISITION ADJUSTMENTS (114):				
From 10/89 Rate Order # 24225 (3/91)	\$ 31 765	\$ 31 765	\$	\$ 63 530
Total Plant Acquisition Adjs.	\$ 31 765	\$ 31 765	\$	\$ 63 530
ACCUMULATED AMORTIZATION (115):				
From 10/89 Rate Order # 24225 (3/91)	\$ 13 612	\$ 13 613	\$	\$ 27 225
Total Accumulated Amortization	\$ 13 612	\$ 13 613	\$	\$ 27 225
Net Acquisition Adjustments	\$ 18 153	\$ 18 152	\$	\$ 36 305

UTILITY NAME: Bethune Utilities, Inc

 YEAR OF REPORT
 DECEMBER 31, 1997

ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$ 290,240	\$ 228,913	\$	\$ 519,153
Credit during year:				
Accruals charged to Account 108	\$ 26,302	\$ 17,951	\$	\$ 44,253
Accruals charged other accounts (specify)				
Salvage				
Other credits (specify)				
Total credits	\$ 26,302	\$ 17,951	\$	\$ 44,253
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance end of year	\$ <u>316,542</u>	\$ <u>246,864</u>	\$	\$ <u>563,406</u>

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to Account 110	\$	\$	\$	\$
Other credits (specify)				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

UTILITY NAME BETMAR UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 1997

INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)	\$ -	\$ -
_____	\$ -	_____
_____	\$ -	_____
_____	\$ -	_____
_____	\$ -	_____
Total Investment In Associated		\$ <u>0</u>
UTILITY INVESTMENTS (ACCT. 124):	\$ -	\$ -
_____	\$ -	_____
_____	\$ -	_____
_____	\$ -	_____
_____	\$ -	_____
Total Utility Investments		\$ <u>0</u>
OTHER INVESTMENTS (ACCT. 125):	\$ -	\$ -
_____	\$ -	_____
_____	\$ -	_____
_____	\$ -	_____
_____	\$ -	_____
Total Other Investments		\$ <u>0</u>
SPECIAL FUNDS (ACCT. 127):		\$ -
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ <u>0</u>

UTILITY NAME BOTMAQ UTILITIES, Inc.

YEAR OF REPORT
DECEMBER 31, 1997

ACCOUNTS AND NOTES RECEIVABLE - NET (ACCTS. 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)
ACCOUNTS RECEIVABLE:	
Customer Accounts Receivable (Acct. 141):	
Water -----	\$ -----
Sewer -----	-----
Other -----	-----
Total Customer Accounts Receivable -----	\$ <u>42,782</u>
OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
Miscellaneous -----	\$ <u>9,200</u>
AIR-TAKE DEVELOPMENT -----	<u>30,652</u>
Total Other Accounts Receivable -----	<u>40,352</u>
NOTES RECEIVABLE (Acct. 144):	
AIR TAKE DEVELOPMENT -----	\$ <u>14,158</u>
Total Notes Receivable -----	<u>14,158</u>
Total Accounts and Notes Receivable -----	\$ <u>97,292</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)	
Balance first of year -----	\$ -----
Add: Provision for uncollectibles for current year -----	\$ -----
Collections of accounts previously written off -----	-----
Utility accounts -----	-----
Others -----	-----
Total Additions -----	\$ -----
Deduct accounts written off during year: -----	\$ -----
Utility Accounts -----	-----
Other -----	-----
Total accounts written off -----	\$ -----
Balance end of year -----	\$ <u>0</u>
Total Accounts and Notes Receivable - Net -----	\$ <u>97,292</u>

UTILITY NAME Beimur Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1997

PREPAYMENTS (ACCT. 162)

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance -----	\$ -----
Prepaid Rents -----	-----
Prepaid Interest -----	-----
Prepaid Taxes -----	-----
Other Prepayments (Specify): -----	-----
-----	-----
-----	-----
Total Prepayments -----	\$ <u>0</u>

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION (a)	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1) -----	\$ <u>28,045</u>
Other Deferred Debits (Acct. 186.2) <u>(Other)</u> -----	<u>65</u>
Total Miscellaneous Deferred Debits -----	\$ <u>28,700</u>

UTILITY NAME BET MAR Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 and 251)

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181):		
_____	\$ _____	\$ _____
_____	_____	_____
Total Unamortized Debt Discount and Expense _____	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
_____	\$ _____	\$ _____
_____	_____	_____
Total Unamortized Premium on Debt _____	\$ <u>0</u>	\$ <u>0</u>

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
_____	\$ _____
_____	_____
Total Extraordinary Property Losses _____	\$ <u>0</u>

UTILITY NAME: BETmax Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

NOTES PAYABLE (ACCTS. 232 and 234)

DESCRIPTION (a)	NOMINAL DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (f)
			RATE (d)	FREQUENCY OF PAYMENT (e)	
ACCOUNT 232 - NOTES PAYABLE: <u>70110 SUPPORT</u>	---	<u>DEMAND</u>	<u>12</u> %	<u>DEMAND</u>	\$ <u>153,314</u>
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
Total Account 232	---	---	---	---	\$ <u>153,314</u>
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES:	---	---	---	---	\$ ---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
Total Account 234	---	---	---	---	\$ <u>0</u>

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
---	\$ ---
---	---
---	---
---	---
---	---
---	---
---	---
---	---
---	---
Total	\$ <u>0</u>

UTILITY NAME: Petmar Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock.
Show amounts of 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		138 777
	Changes to account:		
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	\$	
	Credits:		

	Total Credits	\$	
	Debits:	\$	

	Total Debits	\$	
435	Balance Transferred from Income <u><Loss></u>	\$	126 508
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	\$	
	Balance end of year	\$	165 285
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	\$	

	Total Appropriated Retained Earnings	\$	
	Total Retained Earnings	\$	165 285

Notes to Statement of Retained Earnings:

UTILITY NAME: Berma Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1997

ACCRUED TAXES (ACCT. 236)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year	\$ 9,078	\$ 13,483	\$	\$ 22,561
408.10	Accruals Charged:				
	Utility Regulatory				
408.11	Assessment Fees	\$ 9,284	\$ 9,921	\$	\$ 19,205
408.12	Property Taxes ^(461/540)	6,827	8,075		14,902
408.13	Payroll Taxes ^(601/371)	4,052	2,383		6,435
409.10	Other Taxes & Licenses	484	485		969
409.11	Federal Income Taxes				
410.10	State Income Taxes				
410.11	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2) <u>Misc.</u>	12	7		19
	Total Taxes Accrued	\$ 20,664	\$ 20,811	\$	\$ 41,475
	Taxes Paid During Year:				
408.10	Utility Regulatory				
	Assessment Fees	9,009	10,156		19,165
408.11	Property Taxes	6,836	8,026		14,862
408.12	Payroll Taxes	3,696	2,771		6,467
408.13	Other Taxes & Licenses	484	485		969
409.10	Federal Income Taxes				
409.11	State Income Taxes				
	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2) <u>Misc.</u>	12	7		19
	Total Taxes Paid	\$ 20,037	\$ 20,845	\$	\$ 40,882
	Balance End of Year	\$ 9,705	\$ 13,449	\$ 0	\$ 23,154

F-17

12-31-97
RECONCILIATION

Acc. Reg. Fees	\$ 19,205
Acc. P/R Taxes	2,711
Misc. Prop. Taxes	1,238
Total	23,154

UTILITY NAME: BETMAR Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

ACCRUED INTEREST (ACCT. 237)

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:	\$ ---	---	\$ ---	\$ ---	\$ ---
	---	---	---	---	---
	---	---	---	---	---
	---	---	---	---	---
	---	---	---	---	---
Total Account No. 237.1	\$ ---	---	\$ ---	\$ ---	\$ ---
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES:	\$ <u>105 591</u>	---	\$ <u>18 397</u>	\$ <u>18 554</u>	\$ <u>105 434</u>
	---	---	---	---	---
	---	---	---	---	---
	---	---	---	---	---
Total Account No. 237.2	\$ <u>105 591</u>	---	\$ <u>18 397</u>	\$ <u>18 554</u>	\$ <u>105 434</u>
Total Account No. 237	\$ <u>105 591</u>	---	\$ <u>18 397</u>	\$ <u>18 554</u>	\$ <u>105 434</u>

REGULATORY COMMISSION EXPENSE - AMORTIZATION
OF RATE CASE EXPENSE (ACCTS. 666 and 766)

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCT. NO. 186.1 (c)	CHARGED OFF DURING YEAR	
			ACCT. (d)	AMOUNT (e)
RATE CASE ORDER # PSC-95- 1437- FOF - WS 11-27-95 DOCKET # 941286-WS	\$ <u>14 023</u>	\$ ---	---	\$ ---
	---	---	---	---
	---	---	---	---
	---	---	---	---
	---	---	---	---
Total	\$ <u>14 023</u>	\$ ---	---	\$ ---

UTILITY NAME: Bethel Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1997

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 356 135	\$ 366 399	\$	\$ 722 534
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 9 375	\$	\$	\$ 9 375
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")				
Total Credits	\$ 9 375	\$	\$	\$ 9 375
Less debits charged during the year (All debits charged during the year must be explained below)	\$	\$	\$	\$
Total Contributions In Aid of Construction	\$ <u>365 510</u>	\$ <u>366 399</u>	\$	\$ <u>731 909</u>

Explain all debits charged to Account 271 below: n/a

UTILITY NAME: Birmah Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

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

DESCRIPTION OF CHARGES (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	WATER (d)	SEWER (e)
<u>CUSTOMER</u>		\$	\$ 9,375	\$
<u>Total Credits</u>			\$ 9,375	\$ 0

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 182,398	\$ 216,707	\$	\$ 399,105
Dedits during year:				
Accruals charged to Account 272	\$ 14,815	\$ 11,786	\$	\$ 26,601
Other debits (specify):				
Total debits	\$ 14,815	\$ 11,786	\$	\$ 26,601
Credits during year (specify):				
Total Credits	\$	\$	\$	\$
Balance end of year	\$ 197,213	\$ 228,493		\$ 425,706

UTILITY NAME: Bethmar Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1997

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

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the 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 the group members.

DESCRIPTION (a)	REF. (b)	AMOUNT (c)
Net income for the year <u><LOSS></u>		\$ <u><26,508></u>
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
<u>DEFERRED CHARGES - PREVIOUSLY EXPENSED</u>		<u>4,400</u>
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
<u>DEPRECIATION - BOOK/TAX DIFFERENCE</u>		<u><22,598></u>
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u><44,706></u>
Computation of tax:		

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

UTILITY NAME: Betmae Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1997

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00 %		%

- (1) Should equal amounts on Schedule B, Column (f), Page F-25.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

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

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

UTILITY NAME: Berme Utilities Inc

YEAR OF REPORT DECEMBER 31, 19 <u>47</u>

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cos					
Tax Credits - Weighted					
Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$	\$	\$	\$	\$

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

**WATER
OPERATION
SECTION**

UTILITY NAME: Berme Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 19 97

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization	\$ 266	\$	\$
302	Franchises	540		
303	Land and Land Rights	27 302		
304	Structures and Improvements	12 644		
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	22 503		
308	Infiltration Galleries and Tunnels			
309	Supply Mains	39 233		
310	Power Generation Equipment	9 122		
311	Pumping Equipment			
320	Water Treatment Equipment	19 581		
330	Distribution Reservoirs and Standpipes	17 091		
331	Transmission and Distribution Mains	194 411		
333	Services	20 125		
334	Meters and Meter Installations	213 449	1 663	
335	Hydrants	6 495		
339	Other Plant and Miscellaneous Equipment			
340	Office Furniture and Equip.	66		
341	Transportation Equipment	1 994		
342	Stores Equipment			
343	Tools, Shop and Garage Equip.	5 855	312	
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	30 090		
348	Other Tangible Plant			
	Total Water Plant	\$ 680 787	\$ 1 975	\$

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

WATER UTILITY PLANT MATRIX

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (h)	.3 WATER TREATMENT PLANT (i)	.4 TRANSMISSION AND DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
\$ 266	\$ 266	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
540	540	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
27302	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	27302	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
12644	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	12644	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
22503	XXXXXXXXXXXXXXXX	22503	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
39253	XXXXXXXXXXXXXXXX	39253	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
9122	XXXXXXXXXXXXXXXX	9122	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
19581	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	19581	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
17091	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	17091	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
194411	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	194411	XXXXXXXXXXXXXXXX
80123	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	80123	XXXXXXXXXXXXXXXX
275112	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	275112	XXXXXXXXXXXXXXXX
6495	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	6495	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
7994	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	7994
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
6767	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	6767
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
30090	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	30090
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
\$ 682762	\$ 806	\$ 70878	\$ 59527	\$ 513234	\$ 98317

UTILITY NAME: Bethune Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

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	\$ 28 558				
603	Salaries and Wages - Officers, Directors and Majority Stockholders	21 333				
604	Employee Pensions and Benefits					
610	Purchased Water	1 208	1 208		XXXXXXXXXXXXXX	
615	Purchased Power	5 783	5 783		XXXXXXXXXXXXXX	
616	Fuel for Power Purchased					
618	Chemicals	5 452				
620	Materials and Supplies	8 023				
631	Contractual Services - Eng.					
632	Contractual Services - Acct.	6 300				
633	Contractual Services - Legal	8 231				
634	Contractual Services - Management Fees	3 639				
635	Contractual Services - Other	39 529				
641	Rental of Building/Real Property	3 592				
642	Rental of Equipment	6 251				
650	Transportation Expenses	2 127	2 127			
656	Insurance - Vehicle					
657	Insurance - General Liability					
658	Insurance - Workman's Compensation					
659	Insurance - Other	7 236			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
660	Advertising Expense				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	8 834			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
667	Regulatory Commission Expenses - Other	33			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
670	Bad Debt Expense					
675	Miscellaneous Expenses	2 529				
	Total Water Utility Expenses	\$ 175 377	\$ 8 054			\$ 0

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)
\$ 14 279				\$ 14 279	
				21 333	
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5 752					
639			2 976		4 468
					6 300
					823
36 392				39 529	
					3 592
					625
					1 024
	2 118				2 118
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	8 834
					33
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					2 529
\$ 56 762	\$ 2 118	\$ 0	\$ 2 916	\$ 75 141	\$ 30 386

UTILITY NAME: BETMAR Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1591	1601	\$ 191,014
461.2	Metered Sales to Commercial Customers	28	28	70,349
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	1619	1629	\$ 201,363
	Fire Protection Revenue:			
462.1	Public Fire Protection			\$
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$ 0
464	Other Sales To Public Authorities			\$
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Totals	1619	1629	\$ 0
	Other Water Revenues:			
469	Guaranteed Revenues			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			4,942
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 4,942
	Total Water Operating Revenues			\$ 206,305

UTILITY NAME: Rotman Utilities, Inc.

 YEAR OF REPORT
 DECEMBER 31, 1997

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)
304	Structures and Improvements	28+	35	dp
305	Collecting and Impounding Reservoirs			dp
306	Lake, River and Other Intakes			dp
307	Wells and Springs	27		dp
308	Infiltration Galleries and Tunnels			dp
309	Supply Mains	32		dp
310	Power Generation Equipment	17		dp
311	Pumping Equipment			dp
320	Water Treatment Equipment	17		dp
330	Distribution Reservoirs and Standpipes	33		dp
331	Transmission and Distribution Mains	28		dp
333	Services	35		dp
334	Meters and Meter Installations	17		dp
335	Hydrants	40		dp
339	Other Plant and Miscellaneous Equipment			dp
340	Office Furniture and Equip.	15		dp
341	Transportation Equipment	6		dp
342	Stores Equipment			dp
343	Tools, Shop and Garage Equip.	15		dp
344	Laboratory Equipment			dp
345	Power Operated Equipment			dp
346	Communication Equipment			dp
347	Miscellaneous Equipment	10		dp
348	Other Tangible Plant			dp
	Water Plant Composite Depreciation Rate *	N/A	N/A	N/A

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

UTILITY NAME: _____

Retrow Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1997

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)
304	Structures and Improvements	\$ 2231	\$ 452		\$ 452
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	9975	833		833
308	Infiltration Galleries and Tunnels				
309	Supply Mains	23698	7227		7227
310	Power Generation Equipment	6968	608		608
311	Pumping Equipment				
320	Water Treatment Equipment	13377	752		752
330	Distribution Reservoirs and Standpipes	10186	518		518
331	Transmission and Distribution Mains	71311	5116		5116
333	Services	16449	2289		2289
334	Meters and Meter Installations	128359	12605		12605
335	Hydrants		162		162
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equip.		4		4
341	Transportation Equipment	7961	399		399
342	Stores Equipment				
343	Tools, Shop and Garage Equip.	3146	400		400
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1267	501		501
348	Other Tangible Plant				
	Total Depreciable Water Plant In Service	\$ 289740	\$ 26266		\$ 26266

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

W-5(a)

Reconciliation * Dep. Jcl
 for Above \$26,266
 Dep. on Dis. Equip. 36
 FICA Disc
 Total \$26302

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$	\$	\$	\$	\$	\$ 2 683
					10 748
					24 925
					7 526
					14 492
					10 704
					46 427
					78 738
					140 964
					1 009
					62
					2 360
					3 546
					1 768
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 316 006

UTILITY NAME: Betmax Utilities Inc
 SYSTEM NAME: _____

YEAR OF REPORT
 DECEMBER 31, 1997

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	0	4748	300	4448	4631
February	0	5315	300	5015	4582
March	0	5639	300	5339	4910
April	0	4918	300	4618	4631
May	0	2671	200	2471	2424
June	0	2259	200	2059	2025
July	0	1865	100	1765	1581
August	0	1960	100	1860	1562
September	0	2586	200	2386	2097
October	0	2067	200	1867	2480
November	0	3436	300	3136	3014
December	0	4968	300	4668	4748
Total for year	0	43483	2800	40683	38093

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

None

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

None

Betmar Utilities

(a)	(b)	(c)	(d)	(e)	(f)
January	0	4748	300	4448	4632
February	0	5315	300	5015	4482
March	0	5638	300	5339	4910
April	0	4868	300	4568	4631
May	0	2671	200	2471	2476
June	0	2259	200	2059	2025
July	0	1865	100	1765	1581
August	0	1960	100	1860	1567
September	0	2596	200	2396	2087
October	0	3067	200	2867	2480
November	0	3429	300	3129	3014
December	0	4968	300	4668	4198
Total for yr	0	43483	2800	40683	38093

UTILITY NAME: Betman Utilities Inc.

YEAR OF REPORT
DECEMBER 31, 1997

UTILITY SYSTEM: _____

WATER TREATMENT PLANT INFORMATION

Type of treatment (reverse osmosis, etc.): Chlorination only
 Methods used (sedimentation, chemical, aerated, etc.): _____
 Unit rating (GPM): _____ LIME TREATMENT Manufacturer: None
 Type and area: Pressure → Square Feet: None
 Gravity → GPM/Square Feet: _____

MAINS

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS BEGINNING OF YEAR (in feet)	ADDITIONS	RETIREMENTS	MAINS END OF YEAR (in feet)
PVC	8	14304			
"	6	1280			
"	4	1650			
"	3.5	0	None	None	
"	3	23927			
"	2.5	4775			
"	2	2743			
Galvanized	2	5025			
Total feet of mains		87330			87330

SERVICES AND METERS

METERS IN SERVICE	METERS BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	METERS END OF YEAR
5/8" - 3/4"	1614	10		1624
1"	1			1
2"	1			1
3"				
4"				
6"				
8"				
Other (Specify): <u>1.5</u>	<u>3</u>			<u>3</u>
Total meters in service	1619	10		1629
Total meters in stock	<u>20</u>			<u>20</u>
Number of services in use	1639	10		1649

CITY NAME: Betmar H. Inc.

YEAR OF REPORT
DECEMBER 31, 1997

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)	(F)
Year Constructed	1966	1969	1971	1974	197
Types of Well Construction and Casing	Steel	Steel	Steel	Steel	Ste
Depth of Wells	300	400	300	450	300
Diameters of Wells	4"	6"	4"	70"	6
Pump - GPM	17	540	200	750	301
Motor - HP	10	25	15	40	2
Yields of Wells in GPD					
Auxiliary Power	Cap		Cap	Gas	Cap
Well Plug & Cap	Cap		Cap		Cap

RESERVOIRS

(a)	(b)	(c)	(d)	(e)	(F)
Description (steel, concrete or pneumatic)	PN	PN	PN	PN	PN
Capacity of Tank	2500	5000	1500	10,000	500
Ground or Elevated	6 Capped	6	6 Capped	6	6 Capped

HIGH SERVICE PUMPING

MOTORS (a)	(b)	(c)	(d)	(e)
Manufacturer				
Type				
Rated Horsepower				
PUMPS				
Manufacturer				
Type				
Capacity in GPM				
Average Number Of Hours Operated Per Day				
Auxiliary Power				

UTILITY NAME: Betmar Utilities Inc,
UTILITY SYSTEM: _____

YEAR OF REPORT
DECEMBER 31, 1999

SOURCE OF SUPPLY

List for each source of supply:		
Gals. per day of source	<u>1,365 MGD</u>	<u>2 Active Wells 3 Capped Wells</u>
Type of source	<u>Ground Wells</u>	

WATER TREATMENT FACILITIES

List for each water treatment facility:		
Type	<u>All Active Wells, Electric + Chlorination</u>	
Make	<u>G.E. + Farnith</u>	
Gals. per day capacity	<u>1,365 MGD</u>	<u>2 Wells</u>
Method of measurement	<u>Master Meter on Wells</u>	

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- Present ERC's * that system can efficiently serve. 132)
- Estimated annual increase in ERC's * 10
- List fire fighting facilities and capacities. 14 Hydrants 500 GPM
- List percent of certificated area where service connections are installed (total for each county). 100% Plus
- What is the current need for system upgrading and/or expansion? N/A
- What are plans for future system upgrading and/or expansion? N/A
- Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? N/A
- Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? N/A

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

UTILITY NAME: Betman Utilities Inc

YEAR OF REPORT
DECEMBER 31, 1999

UTILITY SYSTEM: _____

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)
5/8"	Displacement	1.0	<u>1624</u>	<u>1624</u>
3/4"	Displacement	1.5	---	---
1"	Displacement	2.5	<u>7</u>	<u>25</u>
1 1/2"	Displacement or Turbine	5.0	<u>3</u>	<u>15.0</u>
2"	Displacement, Compound or Turbine	8.0	<u>1</u>	<u>8.0</u>
3"	Displacement	15.0	---	---
3"	Compound	16.0	---	---
3"	Turbine	17.5	---	---
4"	Displacement or Compound	25.0	---	---
4"	Turbine	30.0	---	---
6"	Displacement or Compound	50.0	---	---
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				<u>1649.5</u>

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{38,093,000}{\text{(total gallons sold)}} \right) / 365 \text{ days} / 350 \text{ gpd} = 298.18$$

**SEWER
OPERATION
SECTION**

UTILITY NAME: Bethmar Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 1997

SEWER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$ 266	\$	\$
352	Franchises	540		
353	Land and Land Rights	3460		
354	Structures and Improvements	16626		
360	Collection Sewers - Force	96949		
361	Collection Sewers - Gravity	196591		
362	Special Collecting Structures	8500		
363	Services to Customers	703474		
364	Flow Measuring Devices	18600		
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment	18648		
380	Treatment and Disposal Equip.			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant and Miscellaneous Equipment	7882		
390	Office Furniture and Equip.	65		
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equip.	1273	312	
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment	1390		
398	Other Tangible Plant			
	Total Sewer Plant	\$ 474 484	\$ 312	\$

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

SEWER UTILITY PLANT MATRIX

CURRENT YEAR (f)		.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 GENERAL PLANT (k)
\$	266	\$ 266	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	540	540	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	3460	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	350	3110	77951
	16626	XXXXXXXXXXXXXXXX	96949	4675		XXXXXXXXXXXXXXXX
	96049	XXXXXXXXXXXXXXXX	296591	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	196397	XXXXXXXXXXXXXXXX	8500	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	8500	XXXXXXXXXXXXXXXX	103474	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	703474	XXXXXXXXXXXXXXXX	18600	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	18600	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	18698	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	78698	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	7882	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	7882	XXXXXXXXXXXXXXXX	65
	65	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	1555	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	7533
	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	1590	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	1590
	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
\$	474 796	\$ 806	\$ 424 114	\$ 31 605	\$ 3 110	\$ 15 161

UTILITY NAME: Bay Area Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 19 97

SEWER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1		.2	
			COLLECTION EXPENSES - OPERATIONS (d)		COLLECTION EXPENSES - MAINTENANCE (e)	
701	Salaries and Wages - Employees	\$ 16,772	\$		\$	
703	Salaries and Wages - Officers, Directors and Majority Stockholders	12,529				
704	Employee Pensions and Benefits	69,517	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
710	Purchased Sewage Treatment		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
711	Sludge Removal Expense	27,744			XXXXXXXXXXXXXX	
715	Purchased Power				XXXXXXXXXXXXXX	
716	Fuel for Power Purchased					
718	Chemicals					
720	Materials and Supplies	26,689		124		
731	Contractual Services - Eng.	3,700				
732	Contractual Services - Acct.	20,171				
733	Contractual Services - Legal					
734	Contractual Services - Management Fees	21,144		21,144		
735	Contractual Services - Other	16,032				16,032
741	Rental of Building/Real Property	3,163				
742	Rental of Equipment	77,522				
750	Transportation Expenses	77,223				
756	Insurance - Vehicle					
757	Insurance - General Liability					
758	Insurance - Workman's Compensation					
759	Insurance - Other	49,291	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
760	Advertising Expense		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	5,188	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
767	Regulatory Commission Expenses - Other	33	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
770	Bad Debt Expense		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
775	Miscellaneous Expenses	7,578				
	Total Sewer Utility Expenses	\$ 197,714	\$ 21,268		\$ 16,032	

SEWER EXPENSE ACCOUNT MATRIX

.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 8,386				\$ 8,386	
				12,529	
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	69,577	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	905
18,397	XXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	3,197
	XXXXXXXXXXXXXXXX	23,368			3,700
					2,017
					3,163
					522
					11,223
	24,677				24,655
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	5,188
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	33
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	1,518
\$ 10,225	\$ 2,464	\$ 92,879	\$ 0	\$ 20,915	\$ 33,931

UTILITY NAME: _____

Bethune Utilities, Inc

YEAR OF REPORT DECEMBER 31, 19 <u>97</u>

SEWER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
	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			
	Total Flat Rate Revenues			\$ 0
	Measured Revenues:			
522.1	Residential Revenues	982	992	\$ 202,328
522.2	Commercial Revenues	22	22	18,128
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
	Total Measured Revenues	1,004	1,014	\$ 220,456
523	Revenues From Public Authorities			\$
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Totals	1,004	1,014	\$ 0
	Other Sewer Revenues:			
530	Guaranteed Revenue			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			
	Total Other Sewer Revenues			\$ 0
	Total Sewer Operating Revenues			\$ 220,456

UTILITY NAME: Bernal Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 19 97

BASIS FOR SEWER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
354	Structures and Improvements	27 1/2		
360	Collection Sewers - Force	27		
361	Collection Sewers - Gravity	40		
362	Special Collecting Structures	27		
363	Services to Customers	35		
364	Flow Measuring Devices	5		
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment	18		
380	Treatment and Disposal Equip.			
381	Plant Sewers			
382	Outfall Sewer Lines	15		
389	Other Plant and Miscellaneous Equipment	15		
390	Office Furniture and Equip.			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equip.	15		
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment	10		
398	Other Tangible Plant			
	Sewer Plant Composite Depreciation Rate *	N/A	N/A	N/A

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

UTILITY NAME: Retama Utilities, Inc

YEAR OF REPORT
DECEMBER 31, 1997

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 4,394	\$ 616	\$ ---	\$ 6,166
360	Collection Sewers - Force	32,661	3,391	---	35,911
361	Collection Sewers - Gravity	103,184	4,915	---	108,099
362	Special Collecting Structures	1,398	142	---	1,540
363	Services to Customers	50,202	2,956	---	53,158
364	Flow Measuring Devices	20,743	3,720	---	24,463
365	Flow Measuring Installations	---	---	---	---
370	Receiving Wells	---	---	---	---
371	Pumping Equipment	8,047	1,247	---	9,294
380	Treatment and Disposal Equip.	---	---	---	---
381	Plant Sewers	---	---	---	---
382	Outfall Sewer Lines	---	---	---	---
389	Other Plant and Miscellaneous Equipment	6,915	525	---	7,440
390	Office Furniture and Equip.	57	4	---	61
391	Transportation Equipment	---	---	---	---
392	Stores Equipment	---	---	---	---
393	Tools, Shop and Garage Equip.	420	93	---	513
394	Laboratory Equipment	---	---	---	---
395	Power Operated Equipment	---	---	---	---
396	Communication Equipment	---	---	---	---
397	Miscellaneous Equipment	387	106	---	493
398	Other Tangible Plant	---	---	---	---
Total Depreciable Sewer Plant In Service		\$ 228,413	\$ 17,915	\$ ---	\$ 246,328

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

RECONCILIATION TO DATA SHEET
 PL. HOOR 17,915
 Dep on BPL Costs + Franchise 31
 Total 17,951

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$	\$	\$	\$	\$	\$ 5010
					36256
					108099
					7540
					53158
					24463
					7294
					2440
					61
					521
					490
\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ 246 328

CITY NAME: BETMAK W. Inc.

YEAR OF REPORT
DECEMBER 31, 1986

UTILITY SYSTEM: _____

PUMPING EQUIPMENT

97

	J-14	J-25	V-1E	V-20	MS-1E	MS-20
Lift station number	J-14	J-25	V-1E	V-20	MS-1E	MS-20
Make or type and nameplate data of pump	Barnes	Barnes	Barnes	Barnes	Barnes	Barnes
Year installed	1984	1984	1984	1984	1984	1984
Rated capacity	200	200	200	200	150	150
Size	3.7	3.7	3.7	3.7	2.0	2.0
Power:						
Electric	546	546	546	305	546	546
Mechanical	1750	1750	1750	1750	1700	1700
Nameplate data of motor	3SE-203	3SE-203	3SE-203	3SE-203	2SE-203	2SE-203

	C-14	C-25				
Lift station number	C-14	C-25				
Make or type and nameplate data of pump	Barnes	Barnes				
Year installed	1984	1984				
Rated capacity	200	200				
Size	3.7	3.7				
Power:						
Electric	546	546				
Mechanical	1750	1750				
Nameplate data of motor	3SE-203	3SE-203				

SERVICE CONNECTIONS

	4"	4"				
Size (inches)	4"	4"				
Type (PVC, VCP, etc.)	VCP	PVC				
Average length	10'	10'				
Number of active service connections	445	59				
Beginning of year	445	59				
Added during year		7				
Retired during year						
End of year	445	59				
Give full particulars concerning inactive connections						

UTILITY NAME: Bethmar Mt. Inc
 UTILITY SYSTEM: _____

YEAR OF REPORT
 DECEMBER 31, 1997

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) _____	8"	6"	8"	_____	_____	_____
Type of main _____	VCP	VCP	PVC	_____	_____	_____
Length of main (nearest foot):						
Beginning of year _____	32900	10470	1790	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	32900	10470	1790	_____	_____	_____
MANHOLES:						
Size _____	24	_____	_____	_____	_____	_____
Type _____	Concrete	_____	_____	_____	_____	_____
Number:						
Beginning of year _____	141	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	141	_____	_____	_____	_____	_____

FORCE MAINS

FORCE MAINS:						
Size (inches) _____	4"	6"	8"	_____	_____	_____
Type of main _____	PVC	PVC	PVC	_____	_____	_____
Length of main (nearest foot):						
Beginning of year _____	5000	1400	300	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	5000	1400	300	_____	_____	_____

UTILITY NAME: Betmax Utilities Inc

YEAR OF REPORT
DECEMBER 31, 1997

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer			
Type			
"Steel" or "Concrete"			
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated	<u>By Pasco County 21,906,000</u>		

MASTER LIFT STATION PUMPS

Manufacturer	<u>Ebara Pumps</u>		
Capacity	<u>200 GPM @ 25 FT RL</u>		
Motor: Mfr.	<u>80 HP 21612</u>		
Horsepower	<u>25 HP</u>		
Power: (Electric or Mechanical)	<u>Submersible</u>		

OTHER SEWER SYSTEM INFORMATION

- Maximum number of ERC's * which can be served. Pasco County
- Estimated annual increase in ERC's *.
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. Pasco County
- State any plans and estimated completion dates for any enlargements of this system.
- If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
 - Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - Plans for funding and construction of the required upgrading.
 - Have these plans been coordinated with the DER? _____
 - Do they concur? _____
 - When will construction begin? _____
- In what percent of your certificated area have service connections been installed? Pasco County

* ERC = (Total Gallons Treated / 365 days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

UTILITY NAME: Betman Utilities Inc.
 UTILITY SYSTEM: _____

YEAR OF REPORT
 DECEMBER 31, 1999

CALCULATION OF THE SEWER 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)
5/8"	Displacement	1.0	<u>1011</u>	<u>1011</u>
3/4"	Displacement	1.5	---	---
1"	Displacement	2.5	<u>1</u>	<u>2.5</u>
1 1/2"	Displacement or Turbine	5.0	<u>1</u>	<u>5.0</u>
2"	Displacement, Compound or Turbine	8.0	<u>1</u>	<u>8.0</u>
3"	Displacement	15.0	---	---
3"	Compound	16.0	---	---
3"	Turbine	17.5	---	---
4"	Displacement or Compound	25.0	---	---
4"	Turbine	30.0	---	---
6"	Displacement or Compound	50.0	---	---
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 Sewer System Meter Equivalents				<u>1026.5</u>

CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{21,906,000}{\text{(total gallons treated)}} \right) / 365 \text{ days} / 275 \text{ gpd} = \underline{218.2}$$