

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$20,000 Each)

**ANNUAL REPORT**

WS151 42  
Loch Harbour Utilities, Inc.  
P. O. Box 2100  
Ocala, FL 34478-2100

356-W 312-S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



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Florida Public Service Commission  
Division of Water and Wastewater

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1999**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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# FINANCIAL SECTION

**REPORT OF**

LOCH HARBOUR UTILITIES, INC.  
(EXACT NAME OF UTILITY)

P.O. BOX 2100 , OCALA, FL. 34478      3325 S. PINE AVENUE      MARION  
Mailing Address      Street Address      County

Telephone Number      (352)732-2100      Date Utility First Organized      05/08/74

Fax Number      (352)732-7718      E-mail Address

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

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

Individual       Sub Chapter S Corporation       1120 Corporation       Partnership

Name, Address and phone where records are located:      3325 S. PINE AVENUE , OCALA, FL. 34471

Name of subdivisions where services are provided:      LOCH HARBOUR CONDOMINIUMS

**CONTACTS:**

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: JOSEPH C. MCCOUN	VICE-PRESIDENT	P.O. BOX 2100 OCALA, FL. 34478	-0-
Person who prepared this report: GENE CLEMENTS	CONTROLLER	SAME	-0-
Officers and Managers: FRED Y. MONTSDEOCA	PRESIDENT	SAME	\$ -0-
JOSEPH C. MCCOUN	VICE-PRESIDENT	SAME	\$ -0-
			\$
			\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
FRED Y. MONTSDEOCA	75%	P.O. BOX 2100	\$ -0-
JOSEPH C. MCCOUN	25%	OCALA, FL. 34478	\$ -0-
			\$
			\$
			\$
			\$

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 12,475.62	\$ 17,620.53	\$ _____	\$ 30,096.15
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
<b>Total Gross Revenue _____</b>		<b>\$ 12,475.62</b>	<b>\$ 17,620.53</b>	<b>\$ _____</b>	<b>\$ 30,096.15</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 15,090.35	\$ 16,867.71	\$ _____	\$ 32,015.56
Depreciation Expense _____	F-5	_____	_____	_____	_____
CIAC Amortization Expense _____	F-8	_____	_____	_____	_____
Taxes Other Than Income _____	F-7	662.86	843.33	_____	1,454.69
Income Taxes _____	F-7	_____	_____	_____	_____
<b>Total Operating Expense _____</b>		<b>\$ 15,759.21</b>	<b>17,711.04</b>	<b>_____</b>	<b>\$ 33,470.25</b>
<b>Net Operating Income (Loss) _____</b>		<b>\$ (3,283.59)</b>	<b>\$ (90.51)</b>	<b>\$ _____</b>	<b>\$ (3,374.10)</b>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
<b>Net Income (Loss) _____</b>		<b>\$ (3,283.59)</b>	<b>\$ (90.51)</b>	<b>\$ _____</b>	<b>\$ (3,374.10)</b>

UTILITY NAME: LOCH HARBOUR UTILITIES, INC

YEAR OF REPORT DECEMBER 31, 1999
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 79,557.22	\$ 79,557.22
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>79,557.22</u>	<u>79,557.22</u>
Net Utility Plant -----		\$ -0-	\$ -0-
Cash -----		3,673.84	3,415.37
Customer Accounts Receivable (141) -----		2,310.74	2,530.34
Other Assets (Specify): -----			
Total Assets -----		\$ <u>5,993.58</u>	\$ <u>5,945.71</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	5,000.00	5,000.00
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	(164,121.00)	(160,746.90)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u></u>	<u></u>
Total Capital -----		\$ <u>(159,121.00)</u>	\$ <u>155,746.90</u>
Long Term Debt (224) -----	F-6	\$ 95,000.00	\$ 95,000.00
Accounts Payable (231) -----		66,151.16	62,729.19
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
ACCRUED EXPENSES -----		3,963.42	3,963.42
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u></u>	<u></u>
Total Liabilities and Capital -----		\$ <u>5,993.58</u>	\$ <u>5,945.71</u>



UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ 20,107.00	\$ 59,450.22	\$ _____	\$ 79,557.22
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 20,107.00	\$ 59,450.22	\$ _____	\$ 79,557.22

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 20,107.00	\$ 59,450.22	\$ _____	\$ 79,557.22
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ _____	\$ _____	\$ _____
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 20,107.00	\$ 59,450.22	\$ _____	\$ 79,557.22

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
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**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	50.00	50.00	_____	100.00
Regulatory assessment fee _____	528.86	750.83	_____	1,289.69
Other (Specify) _____	_____	_____	_____	_____
<u>OCCUPATIONAL LICENSE</u>	7.50	7.50	_____	15.00
<b>Total Taxes Accrued _____</b>	<b>\$ 586.36</b>	<b>\$ 818.33</b>	<b>\$ _____</b>	<b>\$ 1,404.69</b>

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
AQUA PURE WATER & SEWAGE	\$ 2,440.00	\$ 2,440.00	MAINTENANCE & CHEMICALS
FLORIDA LIMESTONE INDUSTRIES	\$ 6,874.08	\$ 6,874.08	ADMINISTRATIVE SERVICES
PREMIUM ASSIGNMENT CORP.	\$ 835.87	\$ 835.87	INSURANCE
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	\$ 1.00	
Shares authorized _____	5,000	
Shares issued and outstanding _____	5,000	
Total par value of stock issued _____	\$5,000.00	
Dividends declared per share for year _____		

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ (160,746.90)	\$ _____
Changes during the year (Specify): 1999 LOSS	(3,374.10)	
Balance end of year _____	\$ (164,121.00)	\$ _____

PROPRIETARY CAPITAL ( 218 )

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

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rate # of Pymts	Principal per Balance Sheet Date
	9 NONE	\$ 95,000.00
Total _____		\$ 95,000.00

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31 1999

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total _____		_____	\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Credits During Year: _____	_____	_____	_____
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: LOCH HARBOUR UTILITIES, INC

YEAR OF REPORT DECEMBER 31 1999
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

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

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

UTILITY NAME: LOCH HARBOUR UTILITIES, INC

YEAR OF REPORT DECEMBER 31, 1999
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**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 Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**WATER  
OPERATING  
SECTION**

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31 1999
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**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 _____	_____	_____	_____	_____
304	Structures and Improvements _____	480.00	_____	_____	480.00
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	2,116.00	_____	_____	2,116.00
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	5,180.00	_____	_____	5,180.00
311	Pumping Equipment _____	275.00	_____	_____	275.00
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	4,810.00	_____	_____	4,810.00
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	5,254.00	_____	_____	5,254.00
335	Hydrants _____	625.00	_____	_____	625.00
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	1,312.00	_____	_____	1,312.00
340	Office Furniture and Equipment _____	_____	_____	_____	_____
341	Transportation Equipment _____	_____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	55.00	_____	_____	55.00
348	Other Tangible Plant _____	_____	_____	_____	_____
	Total Water Plant _____	\$ 20,107.00	\$ _____	\$ _____	\$ 20,107.00



UTILITY NAME: \_\_\_\_\_

LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
304	Structures and Improvements	15	-0-	6.66 %	\$ 480.00	\$	\$	\$ 480.00
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	15	-0-	6.66 %	2,116.00			2,116.00
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	15	-0-	6.66 %	5,180.00			5,180.00
320	Water Treatment Equipment	15	-0-	6.66 %	275.00			275.00
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	15	-0-	6.66 %	4,810.00			4,810.00
333	Services		%	%				
334	Meter & Meter Installations	15	-0-	6.66 %	5,254.00			5,254.00
335	Hydrants	15	-0-	6.66 %	625.00			625.00
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	15	-0-	6.66 %	1,312.00			1,312.00
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant	15	-0-	6.66 %	55.00			55.00
	Totals				\$ 20,107.00	\$	\$	\$ 20,107.00

\* This amount should tie to Sheet F-5.

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31 1999
------------------------------------

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	1,169.88
616	Fuel for Power Production	
618	Chemicals	359.25
620	Materials and Supplies	2,213.22
630	Contractual Services:	
	Billing	
	Professional OPERATOR AND MANAGEMENT	9,357.13
	Testing	150.00
	Other LEGAL AND PROFESSIONAL	125.00
640	Rents	
650	Transportation Expense	300.00
655	Insurance Expense	855.87
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses METER READING	500.00
	Total Water Operation And Maintenance Expense	\$ 15,090.35*

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	52		52
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total	52	52

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	169			169	169
February	150			150	150
March	158			158	158
April	144			144	144
May	143			143	143
June	193			193	193
July	147			147	147
August	123			123	123
September	132			132	132
October	99			99	99
November	131			131	131
December	96			96	96
Total for Year	1,685			1,685	1,685

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
COATED STEEL	4"	640			640

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1975			
Types of Well Construction and Casing _____				
Depth of Wells _____	120'			
Diameters of Wells _____	6"			
Pump - GPM _____	150			
Motor - HP _____				
Motor Type * _____				
Yields of Wells in GPD _____	10,000 (APPX)			
Auxiliary Power _____				

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	STEEL			
Capacity of Tank _____	3,000			
Ground or Elevated _____	UNKNOWN			

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	UNKNOWN			
Type _____				
Rated Horsepower _____	10			
<b>Pumps</b>				
Manufacturer _____	UNKNOWN			
Type _____				
Capacity in GPM _____	UNKNOWN			
Average Number of Hours Operated Per Day _____	UNKNOWN			
Auxiliary Power _____	NONE			

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	10,000 (APPX PEAK)	_____	_____
Type of Source_____	DEEP WELL	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_____	DEEP WELL	150 GAL. M. PUMP	_____
Make_____	CHLORINATOR	_____	_____
Permitted Capacity (GPD)_____	UNKNOWN	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	_____	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

UTILITY NAME: LOCH HARBOUR UTILITIES, INC. YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME: \_\_\_\_\_

### GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 52
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 66
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- \* An ERC is determined based on one of the following methods:
- (a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
  - (b) If no historical flow data are available use:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/350\ gallons\ per\ day))$

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____	_____
354	Structures and Improvements _____	30,571.77	_____	_____	30,571.77
355	Power Generation Equipment _____	7,697.26	_____	_____	7,697.26
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	7,355.45	_____	_____	7,355.45
371	Pumping Equipment _____	1,769.16	_____	_____	1,769.16
380	Treatment and Disposal Equipment _____	3,387.20	_____	_____	3,387.20
381	Plant Sewers _____	3,250.00	_____	_____	3,250.00
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	5,419.38	_____	_____	5,419.38
390	Office Furniture and Equipment _____	_____	_____	_____	_____
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ 59,450.22	\$ _____	\$ _____	\$ 59,450.22 *

\* This amount should tie to sheet F-5.



ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	15	-0-	6.66%	\$ 30,571.77	\$		\$ 30,571.77
355	Power Generation Equipment							
360	Collection Sewers - Force	15	-0-	6.66%	7,697.26			7,697.26
361	Collection Sewers - Gravity							
362	Special Collecting Structures	15	-0-	6.66%	1,769.16			1,769.16
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations	15	-0-	6.66%	7,355.45			7,355.45
370	Receiving Wells							
371	Pumping Equipment							
380	Treatment and Disposal Equipment							
381	Plant Sewers	15	-0-	6.66%	3,387.20			3,387.20
382	Outfall Sewer Lines	15	-0-	6.66%	3,250.00			3,250.00
389	Other Plant and Miscellaneous Equipment							
390	Office Furniture and Equipment	15	-0-	6.66%	5,419.38			5,419.38
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Totals				\$ 59,450.22	\$	\$	\$ 59,450.22

\* This amount should tie to Sheet F-5.

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31 1999
------------------------------------

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
704	Employee Pensions and Benefits _____	_____
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	_____
715	Purchased Power _____	1,969.88
716	Fuel for Power Production _____	_____
718	Chemicals _____	_____
720	Materials and Supplies _____	3,472.53
730	Contractual Services:	_____
	Billing _____	_____
	Professional _____	9,357.13
	Testing _____	150.00
	Other _____	125.00
	LEGAL & PROFESSIONAL	_____
740	Rents _____	_____
750	Transportation Expense _____	900.00
755	Insurance Expense _____	835.27
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____	57.50
	LICENSES	_____
	Total Wastewater Operation And Maintenance Expense _____	\$ 16,867.71
	* This amount should tie to Sheet F-3.	

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	52		52
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
Total			52		52

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

**PUMPING EQUIPMENT**

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
Year installed _____	1983	1983	_____	_____	_____	_____
Rated capacity _____	15HP	15HP	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:						
Electric _____	X	X	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	_____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	_____	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	52	_____	_____	_____	_____	_____
Beginning of year _____	52	_____	_____	_____	_____	_____
Added during year _____	-0-	_____	_____	_____	_____	_____
Retired during year _____	-0-	_____	_____	_____	_____	_____
End of year _____	52	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains		
Size (inches) _____	4"	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	640'	_____	_____	_____	_____	_____
Beginning of year _____	640'	_____	_____	_____	_____	_____
Added during year _____	-0-	_____	_____	_____	_____	_____
Retired during year _____	-0-	_____	_____	_____	_____	_____
End of year _____	640'	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:				
Beginning of year _____	1	_____	_____	_____
Added during year _____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____
End of Year _____	1	_____	_____	_____

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT DECEMBER 31 1999
------------------------------------

SYSTEM NAME: \_\_\_\_\_

**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	GENERAL UTILITY EQUIPMENT _____ STEEL _____ 10,000 (APPRX PEAK) _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
---	---	---	---

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____
--	----------------------------------	----------------------------------	----------------------------------	----------------------------------	----------------------------------	----------------------------------

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

AQUA PURE WATER & SEWAGE

UTILITY NAME: LOCH HARBOUR UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME: \_\_\_\_\_

### GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs\* now being served. \_\_\_\_\_ 52
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 66
3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs\*. \_\_\_\_\_
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_

- \* An ERC is determined based on one of the following methods:
- (a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
  - (b) If no historical flow data are available use:  
$$ERC = (\text{Total SFR gallons sold (omit 000/365 days/280 gallons per day)})$$

# CERTIFICATION OF ANNUAL REPORT

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


- |  |   |    |  |
|--|---|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input type="checkbox"/>            | NO<br><input checked="" type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---

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

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
--------------------------------	--------------------------------	--------------------------------	--------------------------------

  
\_\_\_\_\_  
(signature of chief financial officer of the utility)

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

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