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WATER AND SEWERAGE  
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WATER AND/OR WASTEWATER UTILITIES**

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

# **ANNUAL REPORT**

OF

WS249-02-AR  
Useppa Island Utility, Inc.  
P. O. Box 640  
Bokeelia, FL 33922-0640

Submitted To The

## **STATE OF FLORIDA**



## **PUBLIC SERVICE COMMISSION**

FOR THE

## **YEAR ENDED DECEMBER 31, 2002**

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## 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

USEPPA UTILITY, INC.

(EXACT NAME OF UTILITY)

P.O. Box 640  
Mailing Address

BOKEELTA, FLORIDA 33922 LEE  
Street Address County

Telephone Number 239/283-1061

Date Utility First Organized 1981

Fax Number 239/283-4535

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: ACCOUNTING OFFICE ON USEPPA ISLAND

Name of subdivisions where services are provided: USEPPA ISLAND

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: VINCENT FORMOSA	VICE PRESIDENT	P.O. Box 640 BOKEELTA, FL 33922	
Person who prepared this report: LOUANN CHRISTENSEN ERIC GLIDDEN	ACCOUNTING MGR UTILITY MGR	P.O. Box 640 BOKEELTA, FL 33922	
Officers and Managers: GARFIELD R. BECKSTEAD	PRESIDENT	P.O. Box 640 BOKEELTA, FL 33922	\$ -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
USEPPA INN AND DOCK CO., LTD.	100%	P.O. Box 640 BOKEELTA, FL 33922	\$ -0-
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: DSEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 155,610	\$ 80,990	\$ -----	\$ 236,600
Commercial -----		-----	-----	-----	-----
Industrial -----		-----	-----	-----	-----
Multiple Family -----		-----	-----	-----	-----
Guaranteed Revenues -----		-----	-----	-----	-----
Other (Specify) -----		-----	-----	-----	-----
Total Gross Revenue -----		\$ 155,610	\$ 80,990	\$ -----	\$ 236,600
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ 100,750	\$ 82,890	\$ -----	\$ 183,640
Depreciation Expense -----	F-5	24,900	18,284	-----	43,184
CIAC Amortization Expense -----	F-8	<3,902>	<5,922>	-----	<9,824>
Taxes Other Than Income -----	F-7	10,213	7,199	-----	17,412
Income Taxes -----	F-7	-----	-----	-----	-----
Total Operating Expense		\$ 131,961	102,451	-----	\$ 234,412
Net Operating Income (Loss)		\$ 23,649	<21,461>	\$ -----	\$ 2,188
Other Income:					
Nonutility Income -----		\$ -----	\$ -----	\$ -----	\$ -----
-----		-----	-----	-----	-----
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ -----	\$ -----	\$ -----	\$ -----
Interest Expense -----		27,526	26,457	-----	53,983
-----		-----	-----	-----	-----
-----		-----	-----	-----	-----
Net Income (Loss)		\$ <3,877>	<47,918>	\$ -----	\$ <51,795>

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

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	\$ <u>1,021,406</u>	\$ <u>876,320</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>451,010</u>	<u>407,825</u>
Net Utility Plant -----		\$ <u>570,396</u>	\$ <u>468,495</u>
Cash -----		<u>6,184</u>	<u>5,791</u>
Customer Accounts Receivable (141) -----		<u>281,062</u>	<u>290,815</u>
Other Assets (Specify):		<u>6,627</u>	<u>6,627</u>
<u>INVENTORY</u>		<u>400</u>	<u>400</u>
<u>DEPOSITS</u>			
Total Assets -----		\$ <u>864,669</u>	\$ <u>772,128</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>1,000</u>	<u>1,000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>149,000</u>	<u>149,000</u>
Retained Earnings (215) -----	F-6	<u>&lt;140,100&gt;</u>	<u>&lt;88,306&gt;</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>9,900</u>	\$ <u>61,694</u>
Long Term Debt (224) -----	F-6	\$ <u>639,533</u>	\$ <u>488,767</u>
Accounts Payable (231) -----		<u>58,219</u>	<u>61,167</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>17,412</u>	<u>11,071</u>
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>139,605</u>	<u>149,429</u>
Total Liabilities and Capital -----		\$ <u>864,669</u>	\$ <u>772,128</u>

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>562,881</u>	\$ <u>458,525</u>	\$ _____	\$ <u>1,021,406</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>562,881</u>	\$ <u>458,525</u>	\$ _____	\$ <u>1,021,406</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>199,453</u>	\$ <u>208,373</u>	\$ _____	\$ <u>407,826</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>24,900</u>	\$ <u>18,284</u>	\$ _____	\$ <u>43,184</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>224,253</u>	\$ <u>226,657</u>	\$ _____	\$ <u>451,010</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>224,353</u>	\$ <u>226,657</u>	\$ _____	\$ <u>451,010</u>



UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	<u>1,000</u>	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ <u>&lt;88,300&gt;</u>	\$ _____
Changes during the year (Specify): _____ _____	<u>&lt;51,794&gt;</u> _____	_____
Balance end of year _____	\$ <u>&lt;140,100&gt;</u>	\$ _____

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		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>SOUTHTRUST BANK WWPLANT 10/98-1/0</u>	<u>9</u>	<u>36</u>	\$ <u>173,151</u>
<u>USEPPA INN AND DOCK</u>	<u>10</u>	<u>47</u>	<u>342,198</u>
<u>SOUTHTRUST BANK WATER PLANT 8/01-11/06</u>	<u>8</u>	<u>47</u>	<u>124,185</u>
Total _____			\$ <u>639,534</u>

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

TAX EXPENSE

(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 <u>2002</u>	<u>1981</u>	<u>2325</u>	_____	<u>4306</u>
Regulatory assessment fee	<u>7002</u>	<u>3645</u>	_____	<u>10,647</u>
Other (Specify)	_____	_____	_____	_____
<u>2001 PROP TAX</u>	<u>1230</u>	<u>1230</u>	_____	<u>2,460</u>
Total Tax Expense	\$ <u>10,213</u>	\$ <u>7200</u>	\$ _____	\$ <u>17,412</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar 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
<u>WELKER HARRIS</u>	\$ <u>813</u>	\$ <u>813</u>	<u>CPA</u>
<u>SANDERS LAB</u>	\$ <u>2,275</u>	\$ <u>2,048</u>	<u>LAB TESTS</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>225,670</u>	\$ <u>230,187</u>	\$ <u>455,857</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	\$ _____	\$ _____	\$ _____
4) Deduct charges during the year _____	\$ _____	\$ _____	\$ _____
5) Balance end of year _____	<u>225,670</u>	<u>230,187</u>	<u>455,857</u>
6) Less Accumulated Amortization _____	<u>129,554</u>	<u>186,698</u>	<u>316,252</u>
7) Net CIAC _____	\$ <u>96,116</u>	\$ <u>43,489</u>	\$ <u>139,605</u>

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 _____	\$ <u>125,651</u>	\$ <u>180,776</u>	\$ <u>306,427</u>
Add Debits During Year: _____	<u>31,902</u>	<u>5,922</u>	<u>9,824</u>
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>129,553</u>	\$ <u>186,698</u>	\$ <u>316,251</u>

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

UTILITY NAME: VSEPPA UTILITY, INC.

YEAR OF REPORT DECEMBER 31, 2002
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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)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

(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: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

**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)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
--

**WATER  
OPERATING  
SECTION**

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT DECEMBER 31, 2002
-------------------------------------

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_____	<u>32,516</u>	_____	_____	<u>32,516</u>
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	<u>51,199</u>	_____	_____	<u>51,199</u>
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	_____	<u>172,535</u>	_____	<u>172,535</u>
311	Pumping Equipment_____	<u>25,339</u>	<u>337</u>	_____	<u>25,676</u>
320	Water Treatment Equipment_____	<u>174,356</u>	_____	_____	<u>174,356</u>
330	Distribution Reservoirs and Standpipes_____	<u>6,611</u>	_____	_____	<u>6,611</u>
331	Transmission and Distribution Lines_____	<u>63,708</u>	_____	_____	<u>63,708</u>
333	Services_____	<u>3,020</u>	_____	_____	<u>3,020</u>
334	Meters and Meter Installations_____	<u>17,006</u>	<u>1,000</u>	_____	<u>18,006</u>
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	<u>1,873</u>	_____	_____	<u>1,873</u>
340	Office Furniture and Equipment_____	_____	_____	_____	_____
341	Transportation Equipment_____	<u>800</u>	_____	_____	<u>800</u>
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	<u>1,142</u>	_____	_____	<u>1,142</u>
344	Laboratory Equipment_____	<u>975</u>	_____	_____	<u>975</u>
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ <u>378,545</u>	\$ <u>173,872</u>	\$ _____	\$ <u>552,418</u>

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

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		%	%	\$ 26,414	\$	\$ 1,161	\$ 27,575
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%	29,172		1,894	31,066
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%	13,313		5,073	18,386
320	Water Treatment Equipment		%	%	22,410		1,500	23,910
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%	4,013		200	4,213
333	Services		%	%	34,341		1,676	36,017
334	Meter & Meter Installations		%	%	1,814		86	1,900
335	Hydrants		%	%	16,865		1,029	17,894
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%	123		94	217
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%	789		133	922
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%	98		65	163
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 199,452	\$	\$ 24,900	\$ 224,353

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



UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 50,811
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	10,126
610	Purchased Water	
615	Purchased Power	15,760
616	Fuel for Power Production	
618	Chemicals	2,255
620	Materials and Supplies	7,802
630	Contractual Services:	
	Billing	
	Professional	813
	Testing	2,275
	Other	1,502
640	Rents	7,800
650	Transportation Expense	1,325
655	Insurance Expense	205
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	75
	Total Water Operation And Maintenance Expense	\$ 100,749*
	* 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		0	0	
3/4"	D	1.5	134	135	202.5	
1"	D	2.5	8	80	20	
1 1/2"	D,T	5.0	0	0	0	
General Service						
5/8"	D	1.0				
3/4"	D	1.5	6	5	7.5	
1"	D	2.5	1	1	2.5	
1 1/2"	D,T	5.0				
2"	D,C,T	8.0	3	3	24.0	
3"	D	15.0				
3"	C	16.0				
3"	T	17.5				
Unmetered Customers Other (Specify)						
** D = Displacement C = Compound T = Turbine			Total	152	152	256.50

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

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

PUMPING AND PURCHASED WATER STATISTICS

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January	0	1106	3	1103	821
February	0	1093	12	1081	1118
March	0	1585	5	1580	1301
April	0	1340	1	1339	1358
May	0	1381	3	1378	1148
June	0	1075	12	1063	826
July	0	998	7	991	928
August	0	921	7	914	714
September	0	647	4	643	590
October	0	932	7	925	810
November	0	1102	3	1099	866
December	0	1124	14	1110	1047
Total for Year	0	13304	78	13226	11527

If water is purchased for resale, indicate the following:

Vendor N/A  
Point of delivery \_\_\_\_\_

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

N/A

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	2	5650	None	None	5650
PVC	3	1785	None	None	1785
PVC	4	8955	None	None	8955

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT DECEMBER 31, 2002
-------------------------------------

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

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1989</u>	<u>1989</u>	<u>2002</u>	_____
Types of Well Construction and Casing _____	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	_____
Depth of Wells _____	<u>280'</u>	<u>290'</u>	<u>320</u>	_____
Diameters of Wells _____	<u>6"</u>	<u>4"</u>	<u>6"</u>	_____
Pump - GPM _____	<u>95</u>	<u>60</u>	<u>95</u>	_____
Motor - HP _____	<u>7 1/2</u>	<u>2</u>	<u>7 1/2</u>	_____
Motor Type * _____	<u>Submersible</u>	<u>Submersible</u>	<u>Submersible</u>	_____
Yields of Wells in GPD _____	<u>136,800</u>	<u>86,400</u>	<u>136,800</u>	_____
Auxiliary Power _____	<u>NO</u>	<u>NO</u>	<u>YES</u>	_____

\* Submersible, centrifugal, etc.

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>3-wood</u>	<u>steel</u>	_____	_____
Capacity of Tank _____	<u>3-20,000</u>	<u>100,000</u>	_____	_____
Ground or Elevated _____	<u>Ground</u>	<u>Ground</u>	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	<u>Baldor</u>	<u>muston</u>	<u>Baldor</u>	<u>Baldor</u>
Type _____	<u>215 JM</u>	<u>25 JM</u>	<u>Jmm 331RT</u>	<u>Jmm 331RT</u>
Rated Horsepower _____	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>Pumps</u>				
Manufacturer _____	<u>Goulds</u>	<u>Goulds</u>	<u>Gonds</u>	<u>Goulds</u>
Type _____	<u>3656</u>	<u>3656</u>	<u>3656</u>	<u>3656</u>
Capacity in GPM _____	<u>140</u>	<u>140</u>	<u>140</u>	<u>140</u>
Average Number of Hours Operated Per Day _____	<u>0.2 hrs</u>	<u>0.2 hrs</u>	<u>2.18 hrs</u>	<u>2.18 hrs</u>
Auxiliary Power _____	<u>NO</u>	<u>NO</u>	<u>YES</u>	<u>YES</u>

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	<u>.14 MGD</u>		
Type of Source _____	<u>Well-Aquifer Primary</u>	<u>Well-Aquifer Abandoned</u>	<u>Well-Aquifer Secondary</u>

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	<u>Reverse osmosis</u>		
Make _____	<u>Hydro Brn</u>		
Permitted Capacity (GPD) _____	<u>50,000 GPD</u>		
High service pumping			
Gallons per minute _____	<u>145</u>		
Reverse Osmosis _____	<u>YES</u>		
Lime Treatment			
Unit Rating _____	<u>No</u>		
Filtration			
Pressure Sq. Ft. _____	<u>No</u>		
Gravity GPD/Sq.Ft. _____	<u>No</u>		
Disinfection			
Chlorinator _____	<u>Steno Positive Hypochlorite</u>		
Ozone _____	<u>No</u>		
Other _____	<u>No</u>		
Auxiliary Power _____	<u>YES</u>		

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

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. 152

2. Maximum number of ERCs \* which can be served. 152

3. Present system connection capacity (in ERCs \*) using existing lines. 152

4. Future connection capacity (in ERCs \*) upon service area buildout. built out

5. Estimated annual increase in ERCs \*. 0

6. Is the utility required to have fire flow capacity? NO  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities. None provided by utility company.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None

9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

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? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? N/A

11. Department of Environmental Protection ID # FL 0036218

12. Water Management District Consumptive Use Permit # \_\_\_\_\_

a. Is the system in compliance with the requirements of the CUP? yes

b. If not, what are the utility's plans to gain compliance? N/A

\* 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: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

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	196,388			196,388
355	Power Generation Equipment				
360	Collection Sewers - Force	122,424			122,424
361	Collection Sewers - Gravity	377			377
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells	62,781	1,871		64,652
371	Pumping Equipment				
380	Treatment and Disposal Equipment	42,112			42,112
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	12,045	3,539		15,584
390	Office Furniture and Equipment				
391	Transportation Equipment	1,200			1,200
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	\$ 437,327	\$ 5,410	\$	\$ 442,737*

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

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

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		%		\$ 27,324		\$ 7,266	\$ 34,591
355	Power Generation Equipment		%		80,570		4,530	85,099
360	Collection Sewers - Force		%		79			87
361	Collection Sewers - Gravity		%					
362	Special Collecting Structures		%					
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%		47,415		2,549	49,964
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment		%		50,998		2,809	53,807
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%		802		921	1,724
390	Office Furniture and Equipment		%					
391	Transportation Equipment		%		1,183		200	1,384
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				\$ 208,372	\$	\$ 18,284	\$ 226,656

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



UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 46,566
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	8,871
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	8,774
716	Fuel for Power Production	
718	Chemicals	1,922
720	Materials and Supplies	3,038
730	Contractual Services:	
	Billing	
	Professional	813
	Testing	2,048
	Other	1,502
740	Rents	7,800
750	Transportation Expense	1,275
755	Insurance Expense	205
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	75
	Total Wastewater Operation And Maintenance Expense	\$ 82,890*

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

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Number of r Equivalents (c x e) (f)	
			Start of Year (d)	End of Year (e)		
Residential Service						
All meter sizes	D	1.0	136	137	137	
General Service						
5/8"	D	1.0				
3/4"	D	1.5	6	5	7.5	
1"	D	2.5				
1 1/2"	D,T	5.0				
2"	D,C,T	8.0	2	2	16	
3"	D	15.0				
3"	C	16.0				
3"	T	17.5				
Unmetered Customers						
Other (Specify)						
** D = Displacement C = Compound T = Turbine			Total	144	144	160.5

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

PUMPING EQUIPMENT

Lift Station Number	<u>22</u>					
Make or Type and nameplate data on pump	<u>N/A</u>	<u>We have</u>				
Year installed	<u>1987</u>	<u>22</u>				
Rated capacity	<u>80 GPM</u>	<u>LIFT STATIONS</u>				
Size	<u>800 GPH</u>	<u>all info</u>				
Power:		<u>the same</u>				
Electric	<u>120/240</u>					
Mechanical						
Nameplate data of motor	<u>GoVids</u>					

SERVICE CONNECTIONS

Size (inches)	<u>4"</u>					
Type (PVC, VCP, etc.)	<u>PVC</u>					
Average length	<u>60 FT</u>					
Number of active service connections	<u>118</u>					
Beginning of year	<u>117</u>					
Added during year	<u>1</u>					
Retired during year	<u>0</u>					
End of year	<u>118</u>					
Give full particulars concerning inactive connections	<u>Future building sites</u>	<u>26</u>				

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)	<u>6"</u>	<u>4"</u>			<u>6"</u>	<u>4"</u>		
Type of main	<u>PVC</u>	<u>PVC</u>			<u>PVC</u>	<u>PVC</u>		
Length of main (nearest foot)	<u>N/A</u>	<u>N/A</u>			<u>N/A</u>	<u>N/A</u>		
Beginning of year	<u>N/A</u>	<u>N/A</u>			<u>N/A</u>	<u>N/A</u>		
Added during year	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>		
Retired during year	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>		
End of year	<u>N/A</u>	<u>N/A</u>			<u>N/A</u>	<u>N/A</u>		

MANHOLES

Size (inches)	<u>52"</u>	<u>60"</u>		
Type of Manhole	<u>Fiberglass</u>	<u>Concrete</u>		
Number of Manholes:				
Beginning of year	<u>22</u>	<u>2</u>		
Added during year	<u>1</u>	<u>0</u>		
Retired during year	<u>1</u>	<u>0</u>		
End of Year	<u>22</u>	<u>2</u>		

UTILITY NAME: USEPPA UTILITY, INC.

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

YEAR OF REPORT  
DECEMBER 31, 2002

TREATMENT PLANT

Manufacturer _____	<u>Danco</u>	<u>McNeil</u>	ECONOMIC REGULATION 03 APR +91 AM 9:30
Type _____	<u>Extended Air</u>	<u>Extended air</u>	
"Steel" or "Concrete" _____	<u>Concrete</u>	<u>Concrete</u>	
Total Permitted Capacity _____	<u>Converted to Surge</u>	<u>.02 MGD MADF</u>	
Average Daily Flow _____	<u>System</u>	<u>.010941 MGD</u>	
Method of Effluent Disposal _____	<u>None</u>	<u>Perk Pond</u>	
Permitted Capacity of Disposal _____	<u>—</u>	<u>.02 MGD</u>	
Total Gallons of Wastewater treated _____	<u>—</u>	<u>3,993,400</u>	

RECEIVED  
FLORIDA PUBLIC SERVICE

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>Goulds</u>	_____	_____	_____	_____	_____
Capacity (GPM's) _____	<u>50 GPM</u>	_____	_____	_____	_____	_____
Motor: _____	_____	_____	_____	_____	_____	_____
Manufacturer _____	<u>Goulds</u>	_____	_____	_____	_____	_____
Horsepower _____	<u>1/2 HP</u>	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	<u>Electric</u>	_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>350,500</u>	<u>0</u>	<u>350,500</u>
February _____	<u>395,400</u>	<u>0</u>	<u>395,400</u>
March _____	<u>500,100</u>	<u>0</u>	<u>500,100</u>
April _____	<u>294,100</u>	<u>0</u>	<u>294,100</u>
May _____	<u>393,800</u>	<u>0</u>	<u>393,800</u>
June _____	<u>373,100</u>	<u>0</u>	<u>373,100</u>
July _____	<u>311,000</u>	<u>0</u>	<u>311,000</u>
August _____	<u>220,100</u>	<u>0</u>	<u>220,100</u>
September _____	<u>189,900</u>	<u>0</u>	<u>189,900</u>
October _____	<u>275,400</u>	<u>0</u>	<u>275,400</u>
November _____	<u>352,800</u>	<u>0</u>	<u>352,800</u>
December _____	<u>337,200</u>	<u>0</u>	<u>337,200</u>
Total for year _____	<u>3,993,400</u>	<u>0</u>	<u>3,993,400</u>

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

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

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. Permitted per DEP = 20,000<sup>GPD</sup> / 280 = 72 ERC
- 2. Maximum number of ERCs\* which can be served. Plant design 45,000 GPD / 280 = 161 ERC 161
- 3. Present system connection capacity (in ERCs\*) using existing lines. 161
- 4. Future connection capacity (in ERCs\*) upon service area buildout. BUILT OUT
- 5. Estimated annual increase in ERCs\*. 0
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
NONE
- 7. If the utility uses reuse as a means of effluent disposal, 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? No  
If so, when? N/A
- 9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? N/A
- 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? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? N/A
- 12. Department of Environmental Protection ID # FIA 014494

\* 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/280 gallons per day).

UTILITY NAME: USEPPA UTILITY, INC.

YEAR OF REPORT  
DECEMBER 31, 2002

# 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 checked="" type="checkbox"/> | NO<br><input 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.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

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

Date: 3/28/03 **VICE PRESIDENT**

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

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

Date: \_\_\_\_\_

\* 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.