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DIVISION OF
ECONOMIC REGULATION

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WS249-08-AR
Tim Fitzsimmons
Useppa Island Utility, Inc.
P. O. Box 640
Bokeelia, FL 33922-0640

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2008

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 the 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 Economic Regulation
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 Economic Regulation, 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". (Rule 25-30.116, Florida Administrative Code)

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

BOKEELIA, FL 33922

LEE

Mailing Address

Street Address

County

Telephone Number

239/283-1061

Date Utility First Organized

1981

Fax Number

239/283-4535

E-mail Address

LOUANN@USEPPA.COM

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:

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: TIMOTHY FITZSIMMONS	CEO	P.O. Box 640 BOKEELIA, FL 33922	
Person who prepared this report: LOU ANN CHRISTENSEN	COMPTROLLER	P.O. Box 640 BOKEELIA, FL 33922	
ERIC GLIDDEN	UTILITY MANAGER		
Officers and Managers: GARFIELD R. BECKSTEAD	PRESIDENT	P.O. Box 640 BOKEELIA, 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	Principal Business Address	Salary Charged Utility
USEPPA INN AND DOCK CO, LTD.	100%	P.O. Box 640 BOKEELIA, FL 33922	\$ -0-
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: USEPPL

YEAR OF REPORT
DECEMBER 31, 2007

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 108,100	\$ 159,877	\$	\$ 320,800
Commercial					
Industrial					
Multiple Family					
Guaranteed Revenues					
Other (Specify)		339	-		339
Total Gross Revenue		\$ 162,348	\$ 159,877	\$	\$ 322,225
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 149,778	\$ 127,070	\$	\$ 276,848
Depreciation Expense	F-5	17,291	17,390		34,681
CIAC Amortization Expense	F-8	7,026	4,850		11,876
Taxes Other Than Income	F-7	10,276	10,183		20,459
Income Taxes	F-7				
Total Operating Expense		\$ 170,394	149,867		\$ 320,261
Net Operating Income (Loss)		7,971	10,084	\$	\$ 2,113
Other Income:					
Nonutility Income		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses		\$	\$	\$	\$
Interest Expense		15,658	19,901		35,559
Net Income (Loss)		23,609	9,817	\$	33,440

UTILITY NAME: USECO Utility Co.

YEAR OF REPORT
DECEMBER 31, 1977

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>1,081,270-</u>	\$ <u>1,075,008-</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>616,684-</u>	<u>589,005-</u>
Net Utility Plant -----		\$ <u>465,139-</u>	\$ <u>486,003-</u>
Cash -----		<u>2,468-</u>	<u>20,000-</u>
Customer Accounts Receivable (141) -----		<u>20,336-</u>	<u>25,447-</u>
Other Assets (Specify): -----			

Total Assets -----		\$ <u>487,992-</u>	\$ <u>535,474-</u>
Liabilities and Capital:			
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>119,000-</u>	<u>119,000-</u>
Retained Earnings (215) -----	F-6	<u><494,831-></u>	<u><461,386-></u>
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6		
Total Capital -----		\$ <u><344,831-></u>	\$ <u><311,386-></u>
Long Term Debt (224) -----	F-6	\$ <u>711,369-</u>	\$ <u>734,900-</u>
Accounts Payable (231) -----		<u>89,591-</u>	<u>68,198-</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>31,864-</u>	<u>43,740-</u>
Total Liabilities and Capital -----		\$ <u>487,993-</u>	\$ <u>535,474-</u>

UTILITY NAME: USEPH OF ALABAMA CO.

YEAR OF REPORT
DECEMBER 31, _____

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>565,139-</u>	\$ <u>506,849-</u>	\$ _____	\$ <u>1,072,100-</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) <u>STRUCTURE</u>	<u>1465-</u>	<u>8399-</u>	_____	<u>9,864-</u>
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>566,624-</u>	\$ <u>515,248-</u>	\$ _____	\$ <u>1,081,872-</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>290,936-</u>	\$ <u>291,065-</u>	\$ _____	\$ <u>582,001-</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>17,291-</u>	\$ <u>17,390-</u>	\$ _____	\$ <u>34,681-</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>308,227-</u>	\$ <u>308,455-</u>	\$ _____	\$ <u>616,682-</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>308,227-</u>	\$ <u>308,455-</u>	\$ _____	\$ <u>616,682-</u>

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 2008

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>< 461,386 ></u>	\$ _____
Changes during the year (Specify): _____ _____	<u>< 33,445 ></u>	_____ _____
Balance end of year _____	<u>< 494,831 ></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>WACHOVIA - WW PLANT</u>	<u>7.62</u>	<u>28</u>	\$ <u>19,604-</u>
<u>UFD</u>	<u>10</u>		<u>630,452-</u>
<u>FL GULF BANK LIFT STATIONS</u>	<u>7.75</u>	<u>44</u>	<u>61,313-</u>
Total _____			\$ <u>711,369-</u>

UTILITY NAME: USEPWA CITY OF

YEAR OF REPORT
DECEMBER 31, 2017

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>2988-</u>	<u>2988-</u>	_____	<u>5976-</u>
Regulatory assessment fee	<u>7288-</u>	<u>7194-</u>	_____	<u>14482-</u>
Other (Specify) _____	_____	_____	_____	_____
Total Tax Expense	\$ <u>10,276-</u>	\$ <u>10,182-</u>	\$ _____	\$ <u>20,458-</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>875-</u>	\$ <u>875-</u>	<u>CPA</u>
<u>SANDERS LAB</u>	\$ <u>5228-</u>	\$ <u>2499-</u>	<u>LAB TESTS</u>
<u>DANIEL BEATTY</u>	\$ <u>5760</u>	\$ <u>—</u>	<u>CONTRACT LABOR</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: USEMPA UTILITY Co.

YEAR OF REPORT
DECEMBER 31, 2011

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>195,012</u>	<u>228,982</u>	<u>423,994</u>
7) Net CIAC	\$ <u>30,656</u>	\$ <u>1,205</u>	\$ <u>31,863</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.			Water	Wastewater
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>187,985</u>	\$ <u>224,132</u>	\$ <u>412,117</u>
Add Debits During Year:	<u>7,026</u>	<u>4,850</u>	<u>11,876</u>
Deduct Credits During Year:	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>195,011</u>	\$ <u>228,982</u>	\$ <u>423,993</u>

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

UTILITY NAME: USEPPA UTILITY CO

YEAR OF REPORT DECEMBER 31, <u>2008</u>
--

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: _____

**WATER
OPERATING
SECTION**

UTILITY NAME: USEPPA DISTRICT NO. 1

YEAR OF REPORT
DECEMBER 31, 2007

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	<u>10,403-</u>			<u>10,403-</u>
304	Structures and Improvements	<u>33,120-</u>			<u>33,120-</u>
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	<u>53,108-</u>			<u>53,108-</u>
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	<u>22,801-</u>	<u>1465-</u>		<u>24,364-</u>
320	Water Treatment Equipment	<u>179,903-</u>			<u>179,903-</u>
330	Distribution Reservoirs and Standpipes	<u>161,779-</u>			<u>161,779-</u>
331	Transmission and Distribution Lines	<u>63,708-</u>			<u>63,708-</u>
333	Services	<u>3,000-</u>			<u>3,000-</u>
334	Meters and Meter Installations	<u>34,508-</u>			<u>34,508-</u>
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	<u>795-</u>			<u>795-</u>
340	Office Furniture and Equipment	<u>477-</u>			<u>477-</u>
341	Transportation Equipment	<u>800-</u>			<u>800-</u>
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	<u>322-</u>			<u>322-</u>
344	Laboratory Equipment	<u>237-</u>			<u>237-</u>
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ <u>565,201-</u>	\$ <u>1465-</u>	\$	\$ <u>566,624</u>

UTILITY NAME: USEPPA UTILITY CO

YEAR OF REPORT
DECEMBER 31, 2008

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		%		\$ 32,891-	\$	\$ 220-	\$ 33,120-
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%		37,143-		1969-	39,112-
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains		%					
310	Power Generating Equipment		%		6,318-			6,318-
311	Pumping Equipment		%		20,283-		1,103-	21,386-
320	Water Treatment Equipment		%		115,312-		6,667-	121,979-
330	Distribution Reservoirs & Standpipes		%		9,641-		4,900-	14,541-
331	Trans. & Dist. Mains		%		40,940-		1,041-	41,981-
333	Services		%		2,297-		69-	2,366-
334	Meter & Meter Installations		%		23,527-		1,333-	24,860-
335	Hydrants		%					
336	Backflow Prevention Devices		%		284-		17-	301-
339	Other Plant and Miscellaneous Equipment		%		24-		21-	45-
340	Office Furniture and Equipment		%					
341	Transportation Equipment		%					
342	Stores Equipment		%		1858-		21-	1,879-
343	Tools, Shop and Garage Equipment		%		396-		20-	416-
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%					
	Totals		%		\$ 290,935-	\$	\$ 17,291-	\$ 308,227-

* This amount should tie to Sheet F-5.

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 2008

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 71,194
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	10,446
610	Purchased Water	
615	Purchased Power	26,225
616	Fuel for Power Production	
618	Chemicals	3,000
620	Materials and Supplies	3,197
630	Contractual Services:	
	Billing	
	Professional	5,258
	Testing	6,645
	Other	
640	Rents	7,800
650	Transportation Expense	2,767
655	Insurance Expense	8,545
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3,661
	Total Water Operation And Maintenance Expense	\$ 149,778.

* 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	135	135	135
3/4"	D	1.5	0	0	0
1"	D	2.5	8	9	22.5
1 1/2"	D,T	5.0	0	0	0
General Service					
5/8"	D	1.0	9	8	8
3/4"	D	1.5	0	0	0
1"	D	2.5	2	1	2.5
1 1/2"	D,T	5.0	0	0	0
2"	D,C,T	8.0	3	3	24
3"	D	15.0	0	0	0
3"	C	16.0	0	0	0
3"	T	17.5	0	0	0
Unmetered Customers			0	0	0
Other (Specify)			0	0	0
** D = Displacement C = Compound T = Turbine			Total		
			157	156	192

UTILITY NAME:

USEPA UTILITY CO

YEAR OF REPORT
DECEMBER 31, 2011

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 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	0	1,122	14	1,108	1,067
February	0	1,053	2	1,051	1,126
March	0	1,359	20	1,339	1,283
April	0	1,275	2	1,273	1,166
May	0	1,409	4	1,405	1,304
June	0	1,133	8	1,125	1,195
July	0	938	2	936	938
August	0	898	32	866	744
September	0	915	2	913	782
October	0	908	4	904	928
November	0	1,284	20	1,264	955
December	0	1,148	8	1,140	1,062
Total for Year	0	13,442	118	13,324	12,550

If water is purchased for resale, indicate the following:

Vendor N/A
Point of delivery N/A

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			
PVC	3"	1785			
PVC	4"	8955			

UTILITY NAME: USEPPA UTILITY CO

YEAR OF REPORT
DECEMBER 31, 2008

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>2003</u>	<u>1989</u>	_____	_____
Types of Well Construction and Casing _____	<u>Artesian PVC</u>	<u>Artesian PVC</u>	_____	_____
Depth of Wells _____	<u>340'</u>	<u>320'</u>	_____	_____
Diameters of Wells _____	<u>6"</u>	<u>6"</u>	_____	_____
Pump - GPM _____	<u>90 gpm</u>	<u>90 gpm</u>	_____	_____
Motor - HP _____	<u>7.5 hp</u>	<u>7.5 hp</u>	_____	_____
Motor Type * _____	<u>Submersible</u>	<u>Submersible</u>	_____	_____
Yields of Wells in GPD _____	_____ *	_____ *	<u>140,000 gpd</u>	_____
Auxiliary Power _____	<u>Yes</u>	<u>Yes</u>	<u>max Allowed</u>	_____
* Submersible, centrifugal, etc.	<u>Well # 4</u>	<u>Well # 1</u>	<u>between both wells</u>	_____

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>Glass fused steel</u>	<u>Steel</u>	_____	_____
Capacity of Tank _____	<u>100,000</u>	<u>1,000</u>	_____	_____
Ground or Elevated _____	<u>Ground</u>	<u>Ground</u>	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	<u>Baldor</u>	<u>Baldor</u>	_____	_____
Type _____	<u>Electric</u>	<u>Electric</u>	_____	_____
Rated Horsepower _____	<u>10 Hp</u>	<u>10 Hp</u>	_____	_____
Pumps				
Manufacturer _____	<u>Goulds</u>	<u>Goulds</u>	_____	_____
Type _____	<u>Centrifugal</u>	<u>Centrifugal</u>	_____	_____
Capacity in GPM _____	<u>140</u>	<u>140</u>	_____	_____
Average Number of Hours Operated Per Day _____	<u>2.192</u>	<u>2.192</u>	<u>= 4.38 hrs</u>	_____
Auxiliary Power _____	<u>Yes</u>	<u>Yes</u>	<u>Per day</u>	_____

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 2007

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	<u>140,000</u>	_____	_____
Type of Source _____	<u>Ground</u> <u>Mid-Hawaiian</u> <u>Aquifer</u>	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	<u>Reverse Osmosis</u>	_____	_____
Make _____	<u>Hydro Pro</u>	_____	_____
Permitted Capacity (GPD) _____	<u>50,000</u>	_____	_____
High service pumping Gallons per minute _____	<u>140 x 2 = 280</u>	_____	_____
Reverse Osmosis _____	<u>yes</u>	_____	_____
Lime Treatment Unit Rating _____	<u>N/A</u>	_____	_____
Filtration Pressure Sq. Ft. _____	<u>N/A</u>	_____	_____
Gravity GPD/Sq.Ft. _____	<u>N/A</u>	_____	_____
Disinfection Chlorinator _____	<u>yes</u>	_____	_____
Ozone _____	<u>no</u>	_____	_____
Other _____	<u>no</u>	_____	_____
Auxiliary Power _____	<u>yes</u>	_____	_____

UTILITY NAME: USEPPA UTILITY CO.
 SYSTEM NAME: _____

YEAR OF REPORT
 DECEMBER 31, 2008

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. total water sold 12,530/300/365 = 0.98 ERC
2. Maximum number of ERCs * which can be served. 5,000 gpd / 1000 / 365 = 1.42 ERC
3. Present system connection capacity (in ERCs *) using existing lines. 2,143 ERC
4. Future connection capacity (in ERCs *) upon service area buildout. Build 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.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
Water meter change out program Phase I
9. When did the company last file a capacity analysis report with the DEP? Oct 2006
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? NO
11. Department of Environmental Protection ID # F1 0036218 / F19 146102-002-
12. Water Management District Consumptive Use Permit # 36-03239-W IW56
 - a. Is the system in compliance with the requirements of the CUP? yes
 - b. If not, what are the utility's plans to gain compliance? —

* An ERC is determined 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 SFR 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: USEPAA UTILITY

YEAR OF REPORT
DECEMBER 31, 2008

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____	_____
353	Land and Land Rights	3,487-	_____	_____	3,487-
354	Structures and Improvements	248,275-	1676-	_____	249,951-
355	Power Generation Equipment	12,301-	_____	_____	12,301-
360	Collection Sewers - Force	128,723-	6,310-	_____	135,033-
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	62,782-	_____	_____	62,782-
371	Pumping Equipment	_____	_____	_____	_____
380	Treatment and Disposal Equipment	44,572-	413-	_____	44,986-
381	Plant Sewers	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment	4,655-	_____	_____	4,651-
390	Office Furniture and Equipment	478-	_____	_____	478-
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	\$ 506,850-	\$ 8,399-	\$ _____	\$ 515,249 *

* This amount should tie to sheet F-5.

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 2008

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 Depreciat on Balance: Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements		%	%	\$ 9,640		\$ 9,640	\$ 19,281
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%	101,914		4,678	106,591
361	Collection Sewers - Gravity		%	%	135			146
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%	65			65
364	Flow Measuring Devices		%	%	41,466			41,466
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%	62,643		146	62,783
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%	67,905		2,836	70,740
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%	5,311		90	5,400
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%	1,984			1,984
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				\$ 291,063		\$ 17,390	\$ 308,456

* This amount should tie to Sheet F-5.

UTILITY NAME: USEPFA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 2007

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ <u>66,781-</u>
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	<u>11,633-</u>
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	<u>7,000-</u>
716	Fuel for Power Production	
718	Chemicals	<u>8,060-</u>
720	Materials and Supplies	<u>3,410-</u>
730	Contractual Services:	
	Billing	
	Professional	<u>3,770-</u>
	Testing	<u>8,315-</u>
	Other	<u>748-</u>
740	Rents	<u>7,800-</u>
750	Transportation Expense	
755	Insurance Expense	<u>2,415-</u>
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	<u>8,545-</u>
770	Bad Debt Expense	
775	Miscellaneous Expenses	<u>4,853-</u>
	Total Wastewater Operation And Maintenance Expense	\$ <u>127,070.7</u>
	* 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	<u>138</u>	<u>138</u>	<u>138</u>
General Service					
5/8"	D	1.0	<u>5</u>	<u>5</u>	<u>5</u>
3/4"	D	1.5	<u>-</u>	<u>-</u>	<u>-</u>
1"	D	2.5	<u>-</u>	<u>-</u>	<u>-</u>
1 1/2"	D,T	5.0	<u>-</u>	<u>-</u>	<u>-</u>
2"	D,C,T	8.0	<u>2</u>	<u>2</u>	<u>16</u>
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			<u>145</u>	<u>145</u>	<u>159</u>

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: USEPPII COMMUNITY CO.

YEAR OF REPORT
DECEMBER 31, 2007

PUMPING EQUIPMENT

Lift Station Number	<u>10</u>	<u>+</u>				
Make or Type and nameplate data on pump	<u>Gojius</u>	<u>1/2 HP</u>				
Year installed	<u>1987</u>	<u>26</u>				
Rated capacity	<u>80 gpm</u>	<u>LIFT -</u>				
Size	<u>1/2 HP</u>	<u>STATIONS</u>				
Power:						
Electric	<u>YES</u>					
Mechanical	<u>NO</u>					
Nameplate data of motor	<u>Franklin</u>					

SERVICE CONNECTIONS

Size (inches)	<u>4"</u>					
Type (PVC, VCP, etc.)	<u>PVC</u>					
Average length	<u>60'</u>					
Number of active service connections	<u>121</u>					
Beginning of year	<u>121</u>					
Added during year	<u>1</u>					
Retired during year	<u>0</u>					
End of year	<u>122</u>					
Give full particulars concerning inactive connections	<u>★</u>					
<u>Inactive connections are buildable lots</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)								
Beginning of year								
Added during year								
Retired during year								
End of year								

MANHOLES

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

UTILITY NAME: USEPPA UTILITY CO.

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 2008

TREATMENT PLANT

Manufacturer _____	<u>DAVID</u>	<u>McNeil</u>	_____
Type _____	<u>Concrete</u>	<u>Extended Air</u>	_____
"Steel" or "Concrete" _____	<u>Concrete</u>	<u>Concrete</u>	_____
Total Permitted Capacity _____	<u>—</u>	<u>45,000 gpd</u>	_____
Average Daily Flow _____	<u>—</u>	<u>0.135 mgd</u>	_____
Method of Effluent Disposal _____	<u>Park Pond</u>	<u>Park Pond (2)</u>	_____
Permitted Capacity of Disposal _____	<u>—</u>	<u>20,000 gpd</u>	_____
Total Gallons of Wastewater treated _____	<u>—</u>	<u>4.3353 MG</u>	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>Goulds</u>	_____	_____	_____	_____
Capacity (GPM's) _____	<u>60gpm</u>	_____	_____	_____	_____
Motor: _____	_____	_____	_____	_____	_____
Manufacturer _____	<u>Goulds</u>	_____	_____	_____	_____
Horsepower _____	<u>1/2</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>.4503</u>	<u>0</u>	<u>.4503</u>
February _____	<u>.4438</u>	<u>0</u>	<u>.4438</u>
March _____	<u>.5667</u>	<u>0</u>	<u>.5667</u>
April _____	<u>.4017</u>	<u>0</u>	<u>.4017</u>
May _____	<u>.3223</u>	<u>0</u>	<u>.3223</u>
June _____	<u>.2478</u>	<u>0</u>	<u>.2478</u>
July _____	<u>.3040</u>	<u>0</u>	<u>.3040</u>
August _____	<u>.2668</u>	<u>0</u>	<u>.2668</u>
September _____	<u>.2263</u>	<u>0</u>	<u>.2263</u>
October _____	<u>.2669</u>	<u>0</u>	<u>.2669</u>
November _____	<u>.3552</u>	<u>0</u>	<u>.3552</u>
December _____	<u>.4835</u>	<u>0</u>	<u>.4835</u>
Total for year _____	<u>4.3353 MG</u>	<u>0</u>	<u>4.3353 MG</u>

If Wastewater Treatment is purchased, indicate the vendor: N/A

UTILITY NAME: USEPPA UTILITY CO.
 SYSTEM NAME: _____

YEAR OF REPORT
 DECEMBER 31, 2005

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. 2008 flow 4,335,300 / 1000 / 365 / 280 = 0.042 ERC
2. Maximum number of ERCs* which can be served. 20,000 gpd Permitted / 1,000 / 280 = .0714 ERC
3. Present system connection capacity (in ERCs*) using existing lines. Plant design 45,000 gpd / 1000 / 280 = .161 ER
4. Future connection capacity (in ERCs*) upon service area buildout. Build out
5. Estimated annual increase in ERCs*. None
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
Surge system piping renovations
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. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A
 If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? N/A
 If so, what are the utility's plans to comply with this requirement? N/A
10. When did the company last file a capacity analysis report with the DEP? 2004
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. N/A
 - 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 # 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 SFR 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: USEPA WASTEWATER CO

YEAR OF REPORT
DECEMBER 31, 2008

CERTIFICATION OF ANNUAL REPORT

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 in Rule 25-30.115 (1), Florida Administrative Code.

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.

Imanah Yussuf, CEO.
(signature of Chief Executive Officer of the utility)

Date: MARCH 17, 2009

1.

2.

3.

4.

(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.

