

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WS249 36
Useppa Island Utility, Inc.
P. O. Box 640
Bokeelia, FL 33922-0640

DIVISION OF
ADMINISTRATION

APR -4 PM 1:24

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354-W 310-S

Certificate Number(s)

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WATER AND SEWER

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Florida Public Service Commission
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

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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)

FINANCIAL SECTION

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REPORT OF

USEPPA UTILITY CO., INC
(EXACT NAME OF UTILITY)

P.O. BOX 640 BOKEELIA, FL 33922 LEE
 Mailing Address Street Address County

Telephone Number 941/283-1061 Date Utility First Organized 1981

Fax Number _____ 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 BOKEELIA, FL 33922	
Person who prepared this report: LOU ANN CHRISTENSEN	ACCOUNTING SUP.	P.O. BOX 640 BOKEELIA, FL 33922	
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	Principle Business Address	Salary Charged Utility
USEPPA INN AND DOCK CO., LTD.	100%	SAME AS ABOVE	\$ -0-
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 1999

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 165,009	\$ 82,021	\$ _____	\$ 247,030
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 165,009	\$ 82,021	\$ _____	\$ 247,030
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 108,143	\$ 101,528	\$ _____	\$ 209,671
Depreciation Expense _____	F-5	7,620	7,620	_____	15,240
CIAC Amortization Expense _____	F-8	_____	_____	_____	_____
Taxes Other Than Income _____	F-7	_____	_____	_____	_____
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 115,763	109,148	_____	\$ 224,911
Net Operating Income (Loss)		\$ 49,247	\$ <27,128>	\$ _____	\$ 22,119
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 49,247	\$ <27,128>	\$ _____	\$ 22,119

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 1999

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>694,791</u>	\$ <u>541,243</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>302,742</u>	<u>297,698</u>
Net Utility Plant -----		\$ -----	\$ <u>243,546</u>
Cash -----		<u>21,029</u>	<u>5,957</u>
Customer Accounts Receivable (141) -----		<u>58,354</u>	<u>42,210</u>
Other Assets (Specify):		<u>6,627</u>	<u>6,627</u>
<u>INVENTORY</u>		<u>400</u>	<u>400</u>
<u>OTHER DEPOSITS</u>			
Total Assets -----		\$ <u>478,459</u>	\$ <u>298,740</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>149,000</u>	<u>149,000</u>
Retained Earnings (215) -----	F-6	<u><327,969></u>	<u><399,892></u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u><177,969></u>	\$ <u><249,891></u>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		<u>3064</u>	<u>3,137</u>
Notes Payable (232) -----		<u>540,453</u>	<u>426,406</u>
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>119,039</u>	<u>119,039</u>
Total Liabilities and Capital -----		\$ <u>478,459</u>	\$ <u>298,740</u>

UTILITY NAME: USEPPA UTILITY CO.

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) _____	\$ <u>286,660</u>	\$ <u>408,131</u>	\$ <u>0</u>	\$ <u>694,791</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>286,660</u>	\$ <u>408,131</u>	\$ <u>0</u>	\$ <u>694,791</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year <u>1999</u>	\$ <u>124,842</u>	\$ <u>172,855</u>	\$ <u>0</u>	\$ <u>297,698</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>7,620</u>	\$ <u>7,620</u>	\$ _____	\$ <u>15,240</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>132,462</u>	\$ <u>180,475</u>	\$ <u>0</u>	\$ <u>312,938</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) <u>ADJUSTMENT</u>	<u>5,098</u>	<u>5,098</u>	_____	<u>10,196</u>
Total Debits _____	\$ <u>5,098</u>	\$ <u>5,098</u>	\$ <u>0</u>	\$ <u>10,196</u>
Balance End of Year _____	\$ <u>127,364</u>	\$ <u>175,377</u>	\$ <u>0</u>	\$ <u>302,742</u>

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 1999

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1,000	0
Shares authorized _____	0	0
Shares issued and outstanding _____	0	0
Total par value of stock issued _____	1,000	0
Dividends declared per share for year _____	0	0

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <399,892>
Changes during the year (Specify):		
PROFIT ADJUSTMENT		22,611
		49,312
Balance end of year _____	\$ _____	\$ <327,969>

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
Balance end of year _____	\$ _____	\$ 0

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____			\$ _____
_____			\$ _____
Total _____			\$ 0

UTILITY NAME: USEPPA UTILITY Co.

YEAR OF REPORT
DECEMBER 31, 1999

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 -----	_____	_____	_____	_____
Regulatory assessment fee -----	7,425.42	3690.93	_____	11,116.35
Other (Specify) -----	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued -----	\$ <u>7,425.42</u>	\$ <u>3,690.93</u>	\$ _____	\$ <u>11,116.35</u>

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
WELKER HARRIS	\$ 725.00	\$ 725.00	CPA
G. GRADY MINOR	\$ 1909.85	\$ 1736.50	ENGINEERING
USDRIIL	\$ 2200.00	\$ _____	_____
HYDROPRO	\$ 617.50	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>58,326</u>	\$ <u>60,713</u>	\$ <u>119,039</u>
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 _____	\$ <u>58,326</u>	\$ <u>60,713</u>	\$ <u>119,039</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 _____		\$ <u>0</u>	\$ <u>0</u>
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.) _____			\$ <u>0</u> \$ <u>0</u>

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.)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: USEPPA UTILITY Co.

YEAR OF REPORT DECEMBER 31 1999

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	\$ _____	<u>100.00 %</u>		<u>○</u> %

(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 UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 1999

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements	34,957			34,957
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	69,608			69,608
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes	101,796			101,796
331	Transmission and Distribution Lines				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	80,299			80,299
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				
	Total Water Plant	\$ 286,660	\$ 0	\$ 0	\$ 286,660

UTILITY NAME: SEPPA UTILITY CO.

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		%	%	\$			\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
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		%	%				
	Totals				\$ 134,842	\$ 7,630	\$ 5,098*	\$ 127,304.

* This amount should tie to Sheet F-5.

* ADJUSTMENT

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 1999

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 33,645
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	4,060
610	Purchased Water	
615	Purchased Power	10,438
616	Fuel for Power Production	
618	Chemicals	2,684
620	Materials and Supplies	2,706
630	Contractual Services:	
	Billing	
	Professional	725
	Testing	2,375
	Other	6,949
640	Rents	
650	Transportation Expense	850
655	Insurance Expense	143
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	43,568
	Total Water Operation And Maintenance Expense	\$ 108,143.

* 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	128	135	135
3/4"	D	1.5			
1"	D	2.5	27.5	11	27.5
1 1/2"	D,T	5.0	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	32.0	4	32
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			<u>187.5</u>	<u>150.</u>	<u>194.5</u>

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: USEPPA UTILITY CO

YEAR OF REPORT
DECEMBER 31, 1999

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	1.019	.005	1.014	.831
February	0	1.001	.005	.996	.940
March	0	1.464	.005	1.459	1.206
April	0	1.533	.006	1.527	1.268
May	0	1.483	.005	1.478	.968
June	0	1.199	.007	1.192	.882
July	0	1.251	.006	1.245	.997
August	0	1.322	.005	1.317	1.006
September	0	1.243	.005	1.238	1.042
October	0	1.093	.005	1.088	.716
November	0	1.452	.005	1.447	1.137
December	0	1.328	.005	1.323	1.053
Total for Year	0	15.388	.064	15.324	12.046

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"	5,165		N/A	5,165
PVC	3"	1,785			1,785
PVC	4"	8,955	1,200		10,155

UTILITY NAME: DSEPPA UTILITY Co.

YEAR OF REPORT DECEMBER 31, <u>1999</u>
--

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1989</u>	<u>1989</u>	_____	_____
Types of Well Construction and Casing _____	<u>PVC</u>	<u>PVC</u>	_____	_____
Depth of Wells _____	<u>280'</u>	<u>290'</u>	_____	_____
Diameters of Wells _____	<u>6"</u>	<u>4"</u>	_____	_____
Pump - GPM _____	<u>110</u>	<u>60</u>	_____	_____
Motor - HP _____	<u>7 1/2</u>	<u>2</u>	_____	_____
Motor Type * _____	<u>SUBMERSTIBLE</u>	<u>SUBMERSTIBLE</u>	_____	_____
Yields of Wells in GPD _____	<u>158,400</u>	<u>86,400</u>	_____	_____
Auxiliary Power _____	<u>NONE</u>	<u>NONE</u>	_____	_____

* Submersible, centrifugal, etc.

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>3-CYPRESS</u>	<u>CISTERNs</u>	_____	_____
Capacity of Tank _____	<u>3-20,000</u>	<u>GAL</u>	_____	_____
Ground or Elevated _____	<u>3-12' EACH</u>	_____	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	<u>BALDOR</u>	<u>MARATHON</u>	_____	_____
Type _____	<u>215JM</u>	<u>215JM</u>	_____	_____
Rated Horsepower _____	<u>10</u>	<u>10</u>	_____	_____
Pumps				
Manufacturer _____	<u>GOULDS</u>	<u>GOULDS</u>	_____	_____
Type _____	<u>3656</u>	<u>3656</u>	_____	_____
Capacity in GPM _____	<u>140</u>	<u>140</u>	_____	_____
Average Number of Hours Operated Per Day _____	<u>8</u>	<u>8</u>	_____	_____
Auxiliary Power _____	<u>NONE</u>	<u>NONE</u>	_____	_____

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 1999

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	<u>0.158 MGD</u>	<u>0.086 MGD</u>	_____
Type of Source _____	<u>WELL PRIMARY</u>	<u>WELL SECONDARY</u>	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	<u>B.O.</u>	<u>B.O.</u>	_____
Make _____	<u>POLYMETRICS</u>	<u>HYDROPRO</u>	_____
Permitted Capacity (GPD) _____	<u>1,030</u>	<u>.060</u>	_____
High service pumping Gallons per minute _____	<u>140</u>	<u>140</u>	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment Unit Rating _____	_____	_____	_____
Filtration Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection Chlorinator _____	<u>POSITIVE</u>	<u>DISPLACEMENT</u>	<u>HYPOCHLORINE</u>
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	<u>NONE</u>	<u>NONE</u>	_____

UTILITY NAME: USEPPA UTILITY CO

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. .094 SERVED NOW AVE
2. Maximum number of ERCs * which can be served. .17 USING FORMULA
3. Present system connection capacity (in ERCs *) using existing lines. .15 USING FORMULA
4. Future connection capacity (in ERCs *) upon service area buildout. .15
5. Estimated annual increase in ERCs *. .003
6. Is the utility required to have fire flow capacity? NIA
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. THREE FIRE HYDRANTS. TWO ON SITE FIRETRUCKS + 3 - 20,000 GALLON WATER STORAGE TANKS.
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 # 5360299
12. Water Management District Consumptive Use Permit # AAC4031
 - 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: USEPPA UTILITY CO.

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 _____	_____	_____	_____	_____
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	<u>213,841</u>	<u>153,548</u>	_____	<u>367,389</u>
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	<u>6,440</u>	_____	_____	<u>6,440</u>
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	<u>7,810</u>	_____	_____	<u>7,810</u>
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
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 _____	<u>26,492</u>	_____	_____	<u>26,492</u>
	Total Wastewater Plant _____	\$ <u>254,853</u>	\$ <u>153,518</u>	\$ _____	\$ <u>408,131</u>

* This amount should tie to sheet F-5.

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 1999

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		%	%	\$			\$
355	Power Generation Equipment		%	%				
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		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
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		%	%				
	Totals				\$ 173,855	\$ 7,621	\$ * 5,098	\$ 175,377

* This amount should tie to Sheet F-5.

*ADJUSTMENT

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31 1999

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 33,630
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	4,516
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	6,395
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	7,120
730	Contractual Services:	
	Billing	
	Professional	725
	Testing	4,302
	Other	
740	Rents	
750	Transportation Expense	1100
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	43,760
	Total Wastewater Operation And Maintenance Expense	\$ 101,548.

* 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	139	146	146
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	4	4	32
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			143	150	178

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: USEPPA UTILITY CO.

YEAR OF REPORT
DECEMBER 31, 1999

PUMPING EQUIPMENT

Lift Station Number	<u>22</u>					
Make or Type and nameplate data on pump	<u>1/2 hp</u>	<u>Goulds</u>				
Year installed	<u>87</u>					
Rated capacity	<u>80 GPM</u>					
Size	<u>800 GAL</u>					
Power:						
Electric	<u>120V</u>	<u>220V</u>				
Mechanical						
Nameplate data of motor	<u>NA</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>146</u>					
Beginning of year	<u>108</u>					
Added during year	<u>3</u>					
Retired during year	<u>0</u>					
End of year	<u>111</u>					
Give full particulars concerning inactive connections	<u>BUILDABLE SITES</u>	<u>35</u>				

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)	<u>6"</u>	<u>4"</u>			<u>6"</u>	<u>4"</u>	<u>3"</u>	<u>2"</u>
Type of main	<u>PVC</u>	<u>PVC</u>			<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>						
Beginning of year	<u>NA</u>	<u>NA</u>						
Added during year	<u>NA</u>	<u>NA</u>					<u>500</u>	<u>400</u>
Retired during year	<u>NA</u>	<u>NA</u>						
End of year	<u>NA</u>	<u>NA</u>						

MANHOLES / LIFT STATIONS

Size (inches)	<u>52</u>	<u>60</u>		
Type of Manhole	<u>FIBERGLASS</u>	<u>CONCRETE</u>		
Number of Manholes:				
Beginning of year	<u>21</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>21</u>	<u>2</u>		

UTILITY NAME: USEPPA UTILITY CO.

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31 1999

TREATMENT PLANT

Manufacturer _____	<u>DAVCO DEFJANE</u>	<u>McNEAL</u>	_____
Type _____	<u>EXTENDED AIR</u>	<u>EXTENDED AIR</u>	_____
"Steel" or "Concrete" _____	<u>CONCRETE</u>	<u>CONCRETE</u>	_____
Total Permitted Capacity _____	<u>.015 MGD</u>	<u>.045 MGD</u>	_____
Average Daily Flow _____	<u>.016</u>	<u>.018 MGD</u>	_____
Method of Effluent Disposal _____	<u>PERC PONDS</u>	<u>PERC PONDS</u>	_____
Permitted Capacity of Disposal _____	<u>.030 MGD</u>	<u>.030 MGD AOT</u>	_____
Total Gallons of Wastewater treated _____	<u>4,789</u>	<u>1,126</u>	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>GOULDS</u>	_____	_____	_____	_____	_____
Capacity (GPM's) _____	<u>55 GPM</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>.473</u>	<u>0</u>	<u>.473</u>
February _____	<u>.460</u>	<u>0</u>	<u>.460</u>
March _____	<u>.569</u>	<u>0</u>	<u>.569</u>
April _____	<u>.466</u>	<u>0</u>	<u>.466</u>
May _____	<u>.415</u>	<u>0</u>	<u>.415</u>
June _____	<u>.371</u>	<u>0</u>	<u>.371</u>
July _____	<u>.499</u>	<u>0</u>	<u>.499</u>
August _____	<u>.514</u>	<u>0</u>	<u>.514</u>
September _____	<u>.427</u>	<u>0</u>	<u>.427</u>
October _____	<u>.595</u>	<u>0</u>	<u>.595</u>
November _____	<u>.604</u>	<u>0</u>	<u>.604</u>
December _____	<u>.522</u>	<u>0</u>	<u>.522</u>
Total for year _____	<u>5.915</u>	<u>-0-</u>	<u>5.915</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: USEPPA UTILITY CO.

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. .05788
2. Maximum number of ERCs* which can be served. .161
3. Present system connection capacity (in ERCs*) using existing lines. .161
4. Future connection capacity (in ERCs*) upon service area buildout. .103
5. Estimated annual increase in ERCs*. .002 INCREASE
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? _____
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? _____
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 # 5236 P00081

* 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 CO.

YEAR OF REPORT
DECEMBER 31,

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.


(signature of chief executive officer of the utility)
VICE PRESIDENT

1. 2. 3. 4.

(signature of chief financial officer of the utility)

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

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