

UTILITY NAME: Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

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	19,712			19,712
354	Structures and Improvements	7,979			7,979
355	Power Generation Equipment				
360	Collection Sewers - Force	11,117			11,117
361	Collection Sewers - Gravity	174,322			174,322
362	Special Collecting Structures	75,646			75,646
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment	24,028			24,028
380	Treatment and Disposal Equipment				
381	Plant Sewers	123,547			123,547
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment	155			155
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	2,728			2,728
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 439,234	\$	\$	\$ 439,234 *

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

UTILITY NAME: Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

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		%	2.50%	834		199	1,033
355	Power Generation Equipment	40	%					
360	Collection Sewers - Force	40	%	2.50%	3,588		278	3,866
361	Collection Sewers - Gravity	40	%	2.50%	55,824		4,358	60,182
362	Special Collecting Structures	40	%	2.50%	23,672		1,891	25,563
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment	20	%	5.00%	13,361		1,201	14,562
380	Treatment and Disposal Equipment		%					
381	Plant Sewers	40	%	2.50%	34,434		3,089	37,523
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
390	Office Furniture and Equipment	10	%	10.00%	155		-0-	155
391	Transportation Equipment		%					
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.67%	728		182	910
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				132,596		11,998	143,794*

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

UTILITY NAME: Sebring Ridge Util.

YEAR OF REPORT  
DECEMBER 31 2000

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ <u>21,691</u>
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	<u>20,648</u>
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	<u>2,205</u>
715	Purchased Power	<u>4,620</u>
716	Fuel for Power Production	
718	Chemicals	<u>2,426</u>
720	Materials and Supplies	<u>3,780</u>
730	Contractual Services:	
	Billing	
	Professional	<u>800</u>
	Testing	<u>2,803</u>
	Other	<u>7,425</u>
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	<u>30,883</u>
	Total Wastewater Operation And Maintenance Expense	\$ <u>97,281*</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>123</u>	<u>137</u>	<u>137</u>
General Service			<u>248</u>	<u>248</u>	<u>248</u>
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)		<u>Bowl, Atley</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total			<u>372</u>	<u>386</u>	<u>386</u>

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

UTILITY NAME: Sebring Ridge Util.

YEAR OF REPORT  
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**PUMPING EQUIPMENT**

	# 1		# 2		# 3	
Lift Station Number						
Make or Type and nameplate data on pump	5HP SDH=20					
Year installed	1986		1986		1988	
Rated capacity	400g.p.m.		250g.p.m.		250g.p.m.	
Size						
Power:						
Electric	Elec.		Elec.		Elec.	
Mechanical						
Nameplate data of motor	5HP Single phase		5HP Single phase		5HP Single phase	

**SERVICE CONNECTIONS**

	4"	Class	160			
Size (inches)	4"	Class	160			
Type (PVC, VCP, etc.)	PVC					
Average length	25'	70	75'			
Number of active service connections						
Beginning of year						
Added during year						
Retired during year						
End of year						
Give full particulars concerning inactive connections						

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains			
	# 8"	# 8"	# 8"	# 4"	# 4"	# 4"	
Size (inches)	8"	8"	8"	4"	4"	4"	
Type of main	PVC	PVC	PVC	PVC	PVC	PVC	
Length of main (nearest foot)	4220	7670	11,000	300	980	2370	
Beginning of year	/	/	/	/	/	/	
Added during year	/	/	/	/	/	/	
Retired during year	/	/	/	/	/	/	
End of year	4220	7670	11,000	300	980	2370	

**MANHOLES**

	36"	36"	36"	
Size (inches)	36"	36"	36"	
Type of Manhole	BRIDE	2 CON	CUTE	
Number of Manholes:				
Beginning of year	16	26	45	
Added during year	/	/	/	
Retired during year	/	/	/	
End of Year	16	26	45	

UTILITY NAME: Sebring Ridge Util. Inc.

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

YEAR OF REPORT  
DECEMBER 31 2000

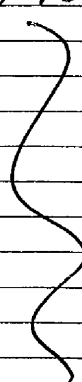
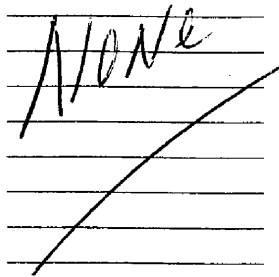
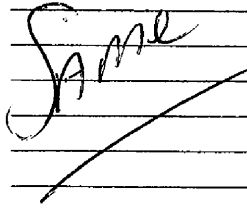
**TREATMENT PLANT**

Manufacturer _____	<u>Extended Air Concrete 65,000 Daily Less Than Evaporation</u>	<u>2nd Phase 35,000 Daily and polishing pond</u>	      
Type _____			
"Steel" or "Concrete" _____			
Total Permitted Capacity _____			
Average Daily Flow _____			
Method of Effluent Disposal _____			
Permitted Capacity of Disposal _____			
Total Gallons of Wastewater treated _____			

**MASTER LIFT STATION PUMPS**

	<u>#1</u>	<u>#2</u>	<u>#3</u>	<u>#4</u>	<u>#5</u>
Manufacturer _____	<u>GORMAN</u>	<u>GORMAN</u>	<u>GORMAN</u>	<u>GORMAN</u>	<u>GORMAN</u>
Capacity (GPM's) _____	<u>400</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
Motor: _____	<u>Marathon</u>	<u>Marathon</u>	<u>Marathon</u>	<u>Marathon</u>	<u>Marathon</u>
Manufacturer _____	<u>5HP</u>	<u>5hp</u>	<u>5hp</u>	<u>5hp</u>	<u>5hp</u>
Horsepower _____	<u>5HP</u>	<u>5hp</u>	<u>5hp</u>	<u>5hp</u>	<u>5hp</u>
Power (Electric or Mechanical) _____	<u>Elec.</u>	<u>Elec.</u>	<u>Elec.</u>	<u>Elec.</u>	<u>Elec.</u>

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>1,542,000</u> 	<u>None</u> 	<u>Same</u> 
February _____			
March _____			
April _____			
May _____			
June _____			
July _____			
August _____			
September _____			
October _____			
November _____			
December _____			
Total for year _____	<u>1,850,400</u>		

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

UTILITY NAME: Sobring Ridge Util.

YEAR OF REPORT  
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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. 385
2. Maximum number of ERCs\* which can be served. 735
3. Present system connection capacity (in ERCs\*) using existing lines. 385
4. Future connection capacity (in ERCs\*) upon service area buildout. 735
5. Estimated annual increase in ERCs\*. 5-20
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
N/A at Present
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? NOT required
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 # Fla 014349-001-DWSTP

\* 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: Sabzing Ridge Util.

YEAR OF REPORT  
DECEMBER 31, 2000

# 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

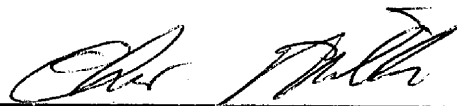
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

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) \*

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.

1000

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UTILITY NAME: Sobizing Ridge Util.

YEAR OF REPORT  
DECEMBER 31, 2000

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. 847 (serving now)
2. Maximum number of ERCs \* which can be served. 1986 (now)
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. N/A
5. Estimated annual increase in ERCs \*. 35
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.  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? NOT Required
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 # DEP DO-28-207513
12. Water Management District Consumptive Use Permit # 205786.03
  - 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 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: Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31 2000

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	20,665			20,665
304	Structures and Improvements	47,557			47,557
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	28,327			28,327
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	11,824			11,824
311	Pumping Equipment	17,027			17,027
320	Water Treatment Equipment	13,939			13,939
330	Distribution Reservoirs and Standpipes	150,422			150,422
331	Transmission and Distribution Lines	282,838			282,838
333	Services	49,798			49,798
334	Meters and Meter Installations	32,653			32,653
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	2,461			2,461
340	Office Furniture and Equipment	2,235			2,235
341	Transportation Equipment	8,632			8,632
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	2,728			2,728
344	Laboratory Equipment				
345	Power Operated Equipment	12,521			12,521
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ 683,627	\$	\$	\$ 683,627

UTILITY NAME: Sabrina Ridge Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

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	40	%	2.50%	\$ 8973	\$	\$ 1,189	\$ 10,162
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	40	%	2.50%	10,084		708	10,792
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains		%					
310	Power Generating Equipment	10	%	10.00%	9524		153	9677
311	Pumping Equipment	10	%	10.00%	15,675		401	16,076
320	Water Treatment Equipment	10	%	10.00%	14,653		<2587	12,066
330	Distribution Reservoirs & Standpipes	20	%	5.00%	97,773		7521	105,294
331	Trans. & Dist. Mains	40	%	2.50%	103,239		3071	110,310
333	Services	40	%	2.50%	16,017		1245	17,262
334	Meter & Meter Installations	10	%	10.00%	33,653		-0-	33,653
335	Hydrants		%					
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment	20	%	5.00%	431		123	554
340	Office Furniture and Equipment		%					
341	Transportation Equipment	10	%	10.00%	2,235		-0-	2,235
342	Stores Equipment	10	%	10.00%	4,315		863	5,178
343	Tools, Shop and Garage Equipment	10	%	10.00%	2,434		273	2,707
344	Laboratory Equipment		%					
345	Power Operated Equipment	10	%	10.00%	12,521		-0-	12,521
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%					
	Totals				\$ 330,587	\$	\$ 16,962	\$ 347,549*

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

UTILITY NAME: Sabzing Ridge Util.

YEAR OF REPORT  
DECEMBER 31 2000

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ <u>48,280</u>
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	<u>45,958</u>
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	<u>8,742</u>
616	Fuel for Power Production	
618	Chemicals	<u>1,005</u>
620	Materials and Supplies	<u>8,942</u>
630	Contractual Services:	
	Billing	
	Professional	
	Testing	<u>3,205</u>
	Other	<u>8,955</u>
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	<u>68,587</u>
	Total Water Operation And Maintenance Expense	\$ <u>194,674*</u>

\* 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	<u>829</u>	<u>844</u>	<u>596</u>
3/4"	D	1.5			<u>844</u>
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1" <u>B. Alley</u>	D	2.5	<u>1</u>	<u>1</u>	<u>1</u>
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	<u>2</u>	<u>2</u>	<u>2</u>
3"	D	15.0			
3"	C	16.0	<u>↑</u>		
3"	T	17.5			
Unmetered Customers Other (Specify)			<u>Crystal Bluffs</u>	<u>lake</u>	
Total			<u>832</u>	<u>847</u>	<u>599</u>

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

UTILITY NAME: Sebizing Ridge Util.

YEAR OF REPORT  
DECEMBER 31, 2000

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

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	(f) Water Sold To Customers (Omit 000's)
January	/	4,464,100	467	/	
February		4,817,000			
March		6,103,600			
April		6,115,600			
May		7,671,400			
June		5,556,500			
July		5,499,500			
August		4,528,500			
September		4,506,350			
October		5,732,946			
November		5,446,700			
December		3,595,850			
Total for Year		66,038,046	5,613		

If water is purchased for resale, indicate the following:

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

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

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year	
PVC	3"	19,200	/	/	19,200	
Class 160	4"	38,280				38,280
	6"	20,000				20,000
	8"	150				150

UTILITY NAME: Sabrina Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

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

**WELLS AND WELL PUMPS**

(a)	Well #1 (b)	(c)	Well #2 (d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing <u>300 feet</u>	<u>Steel to Bedrock</u>	_____	<u>Steel to Bedrock</u>	_____
Depth of Wells _____	<u>1300'</u>	_____	<u>1150'</u>	_____
Diameters of Wells _____	<u>8"</u>	_____	<u>6"</u>	_____
Pump - GPM _____	<u>250</u>	_____	<u>250</u>	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power <u>Diesel</u>	<u>Standby generator</u>	_____	_____	_____

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)	Well #1 (b)	Well #1 (c)	(d)	Well #2 (e)
Description (steel, concrete) _____	<u>Steel</u>	<u>Steel</u>	_____	<u>Steel</u>
Capacity of Tank _____	<u>3,000 gals.</u>	<u>5,000 gals.</u>	_____	<u>5,000 gal.</u>
Ground or Elevated _____	<u>100,000 gals.</u>	_____	_____	<u>14,000 gal.</u>

STORAGE TANKS

**HIGH SERVICE PUMPING**

(a)	Well #1 (b)	(c)	Well #2 (d)	(e)
<b>Motors</b>				
Manufacturer _____	<u>Berkley</u>	<u>8" well</u>	<u>Berkley</u>	<u>6" well</u>
Type _____	<u>Centrifugal</u>	<u>10HP</u>	<u>Centrifugal</u>	<u>15HP</u>
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	<u>Berkley</u>	<u>Berkley</u>	<u>Berkley</u>	<u>Berkley</u>
Type _____	<u>B-2 1/2</u>	<u>B-2 1/2</u>	<u>B-2 1/2</u>	<u>B-2</u>
Capacity in GPM _____	<u>250</u>	<u>250</u>	<u>250</u>	<u>175</u>
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	<u>Diesel Motor &amp; generator to serve entire subdivision in case of loss of power by Fla. Elec.</u>			

UTILITY NAME: Sabzing Ridge Util.

YEAR OF REPORT  
DECEMBER 31, 2000

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )		
Permitted Gals. per day _____	Well #1 8" deep well 360,000 gal. / daily	Well #2 6" deep well 360,000 gal. / daily
Type of Source _____		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:		
Type _____	GAS CHLORINATION & AERATION	
Make _____	Well 1 & 2	
Permitted Capacity (GPD) _____	= 720,000 Daily	
High service pumping Gallons per minute _____	250 gal. / min	250 gal. / min
Reverse Osmosis _____	N/A	N/A
Lime Treatment Unit Rating _____	N/A	N/A
Filtration Pressure Sq. Ft. _____	N/A	N/A
Gravity GPD/Sq.Ft. _____		
Disinfection		
Chlorinator _____		
Ozone _____		
Other _____		
Auxiliary Power _____	Standby Diesel Motor and generator to serve entire in case of loss of	Sub. Fla. Power



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

UTILITY NAME: Sebring Ridge Util. Inc.

**YEAR OF REPORT**  
**DECEMBER 31, 2000**

**SCHEDULE "B" N/A**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

**WATER  
OPERATING  
SECTION**

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

UTILITY NAME: Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31 2000

SCHEDULE "A" *N/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: _____

UTILITY NAME: Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31 2000

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>233,173</u>	\$ <u>485,492</u>	\$ <u>718,665</u>
2) Add credits during year _____	<u>6,038</u>	<u>6,900</u>	<u>12,938</u>
3) Total _____	\$ <u>239,211</u>	\$ <u>492,392</u>	\$ <u>731,603</u>
4) Deduct charges during the year _____			
5) Balance end of year _____	<u>239,211</u>	<u>492,392</u>	<u>731,603</u>
6) Less Accumulated Amortization _____	<u>116,156</u>	<u>157,206</u>	<u>268,362</u>
7) Net CIAC _____	\$ <u>128,055</u>	\$ <u>335,186</u>	\$ <u>463,241</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>105,109</u>	\$ <u>144,151</u>	\$ <u>249,260</u>
Add <del>Credits</del> <u>DEBITS</u> During Year: _____	<u>6,047</u>	<u>13,055</u>	<u>19,102</u>
Deduct Debits During Year: _____			
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>116,156</u>	\$ <u>157,206</u>	\$ <u>268,362</u>

UTILITY NAME: Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

**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 _____	<u>8,205</u>	<u>5,029</u>	_____	<u>13,234</u>
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ <u>8,205</u>	\$ <u>5,029</u>	\$ _____	\$ <u>13,234</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>LEDGER PLUS ACCOUNTING</u>	\$ <u>2,329</u>	\$ <u>1,046</u>	<u>ACCOUNTING AND TAX SERVICES</u>
<u>DEVANE ENVIRONMENTAL</u>	\$ <u>-</u>	\$ <u>3,300</u>	<u>OPERATOR</u>
<u>SHORT LAB</u>	\$ <u>3,042</u>	\$ <u>2,803</u>	<u>LAB FEES</u>
<u>HIGHLANDS UTILITY CONSTRUCTION</u>	\$ <u>6,030</u>	\$ <u>3,060</u>	_____
<u>HIGHLANDS UTILITY CONSTRUCTION</u>	\$ <u>2,554</u>	\$ <u>1,994</u>	<u>MATERIALS, SUPPLIES, LABOR</u>
<u>ROGER MILLER</u>	\$ <u>10,764</u>	\$ <u>4,836</u>	<u>CONSULTING</u>
<u>KENNEDY &amp; LYNCH</u>	\$ <u>-</u>	\$ <u>800</u>	<u>LEGAL</u>
<u>ANN SHRUM</u>	\$ <u>2,600</u>	\$ <u>-</u>	<u>OPERATOR</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	<u>\$1.00</u>	_____
Shares authorized _____	<u>500</u>	_____
Shares issued and outstanding _____	<u>500</u>	_____
Total par value of stock issued _____	<u>500</u>	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>317,537</u>
Changes during the year (Specify): <u>CURRENT YEAR NET LOSS</u>	_____	<u>&lt;20,121&gt;</u>
_____	_____	_____
Balance end of year _____	\$ _____	\$ <u>297,416</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
<u>N/A</u>		
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>NOTE PAYABLE TO CITRUS BANK (ISSUED 10/22/99, MATURES 10/22/03)</u>	<u>8.8%</u>	<u>48</u>	\$ <u>40,919</u>
_____	_____	_____	_____
Total _____	_____	_____	\$ <u>40,919</u>

UTILITY NAME: Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ <u>683,627</u>	\$ <u>439,234</u>	\$ _____	\$ <u>1,122,861</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>683,627</u>	\$ <u>439,234</u>	\$ _____	\$ <u>1,122,861</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>330,587</u>	\$ <u>132,596</u>	\$ _____	\$ <u>463,183</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>16,962</u>	\$ <u>11,198</u>	\$ _____	\$ <u>28,160</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>16,962</u>	\$ <u>11,198</u>	\$ _____	\$ <u>28,160</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ _____	\$ _____
Balance End of Year _____	\$ <u>347,549</u>	\$ <u>143,794</u>	\$ _____	\$ <u>491,343</u>

UTILITY NAME:

Sebring Ridge Util. Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

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>1,122,861</u>	\$ <u>1,122,861</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>491,343</u>	<u>463,183</u>
Net Utility Plant -----		\$ <u>631,518</u>	\$ <u>659,678</u>
Cash -----		<u>2,729</u>	<u>20,350</u>
Customer Accounts Receivable (141) -----		<u>3,058</u>	<u>1,414</u>
Other Assets (Specify): -----			
<i>N/R - ROGER MILLER</i> -----		<u>30,413</u>	<u>29,838</u>
<i>N/R - CHRIS MILLER</i> -----		<u>22,428</u>	<u>18,028</u>
<i>CONTRACT - LSR</i> -----		<u>224,935</u>	<u>224,935</u>
<i>REFUNDABLE SECURITY DEPOSITS AND OTHER</i> -----		<u>13,638</u>	<u>13,998</u>
Total Assets -----		\$ <u>928,719</u>	\$ <u>968,241</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>500</u>	<u>500</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>100,000</u>	<u>100,000</u>
Retained Earnings (215) -----	F-6	<u>297,416</u>	<u>317,537</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>397,916</u>	\$ <u>418,037</u>
Long Term Debt (224) -----	F-6	\$ <u>40,919</u>	\$ <u>53,078</u>
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----		<u>5,169</u>	<u>4,988</u>
Accrued Taxes (236) -----		<u>13,234</u>	<u>12,101</u>
Other Liabilities (Specify) -----			
<i>PAYROLL TAXES PAYABLE</i> -----		<u>4,365</u>	<u>2,132</u>
<i>SIMPLE IRA WITHHOLDINGS</i> -----		<u>3,875</u>	<u>8,500</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>463,241</u>	<u>468,405</u>
Total Liabilities and Capital -----		\$ <u>928,719</u>	\$ <u>968,241</u>



UTILITY NAME: Sebring Ridge Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2000

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential _____		\$ 177,713	\$ 109,792	\$ _____	\$ 287,505
Commercial _____		2,380	1,957	_____	4,337
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) <u>MISC. FEES</u>		2,242	_____	_____	2,242
<b>Total Gross Revenue</b> _____		<b>\$ 182,335</b>	<b>\$ 111,749</b>	<b>\$ _____</b>	<b>\$ 294,084</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>					
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 194,674	\$ 97,281	\$ _____	\$ 291,955
Depreciation Expense _____	F-5	16,962	11,198	_____	28,160
CIAC Amortization Expense _____	F-8	<6,047>	<13,055>	_____	<19,102>
Taxes Other Than Income _____	F-7	8,205	5,029	_____	13,234
Income Taxes _____	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b> _____		<b>\$ 213,794</b>	<b>100,453</b>	<b>_____</b>	<b>\$ 314,247</b>
<b>Net Operating Income (Loss)</b> _____		<b>\$ &lt;31,459&gt;</b>	<b>\$ 11,296</b>	<b>\$ _____</b>	<b>\$ &lt;20,163&gt;</b>
<b>Other Income:</b>					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
<u>INTEREST INCOME</u>		_____	_____	42	42
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
<b>Net Income (Loss)</b> _____		<b>\$ &lt;31,459&gt;</b>	<b>\$ 11,296</b>	<b>\$ 42</b>	<b>\$ &lt;20,121&gt;</b>

REPORT OF

Sebring Ridge Utilities, Inc.  
(EXACT NAME OF UTILITY)

3625 Valerie Blvd.  
Mailing Address

Sebring, Fla.  
Street Address

Highlands  
County

Telephone Number 863-385-8542

Date Utility First Organized 10-1-79

Fax Number 863-385-5330

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: 3625 Valerie Blvd.  
Sebring, Fla. 863-385-8542

Name of subdivisions where services are provided: Sebring Ridge Subdivision  
Bluffs of Sebring Condominiums

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Christopher Miller</u>	<u>President</u>	<u>3625 Valerie Bl.</u>	
Person who prepared this report: <u>Chris Miller</u>	<u>President</u>	<u>(same as above)</u>	
Officers and Managers: <u>Chris Miller</u> <u>Roger Miller</u>	<u>President</u> <u>Vice-President</u>	<u>{ Same }</u>	\$ <u>50,506</u> \$ <u>16,100</u> \$ _____ \$ _____ \$ _____

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
<u>Chris Miller</u>	<u>65%</u>	<u>3625 Valerie Bl.</u>	\$ <u>50,506</u>
<u>Roger Miller</u>	<u>35%</u>	<u>same</u>	\$ <u>16,100</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

RECEIVED

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CLASS "C"

FEB 17 2001

Florida Public Service Commission  
Division of Water and Wastewater

# WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

WS345 28  
Sebring Ridge Utilities, Inc.  
3625 Valerie Blvd.  
Sebring, FL 33870-7814

434W/365W

Certificate Number(s)

Submitted To The

## STATE OF FLORIDA



WS345-00-AR

SEBRING RIDGE UTILITIES, INC

RECEIVED  
DIVISION OF WATER AND WASTEWATER  
01 DEC -6 AM 11  
ECONOMIC REGULATION

# PUBLIC SERVICE COMMISSION

FOR THE

## YEAR ENDED DECEMBER 31, 2000

## GENERAL INSTRUCTIONS

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

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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