

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$150,000 Each)

# ANNUAL REPORT

WS390 03  
Bayside Utilities, Inc.  
6325 Big Daddy Drive  
Panama City Beach, FL 32407-5506

469-W 358-S

Certificate Number(s)

Submitted To The

## STATE OF FLORIDA



## PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1997

ORIGINAL COPY  
DEPOSITED  
IN THE  
STATE ARCHIVES AND  
RECORDS  
DEPARTMENT

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# **FINANCIAL SECTION**

REPORT OF

Bayside Utilities, Inc.  
 (EXACT NAME OF UTILITY)  
6325 Big Daddy Drive 6325 Big Daddy Drive  
Panama City Beach, FL 32407 Panama City Beach, FL 32407  
 Mailing Address Street Address County

Telephone Number (850) 234-6668 Date Utility First Organized 1971

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: Bayside Utilities, Inc.  
6325 Big Daddy Drive, Panama City Beach, FL 32407 (850) 234-6668

Name of subdivisions where services are provided: Bayside Mobile Home Park

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Leonard Jeter</u>	<u>General Manager</u>	<u>6325 Big Daddy Dr</u> <u>Panama City Beach, FL 32407</u>	
Person who prepared this report: <u>Roch A D August</u>	<u>CPA</u>	<u>P.O. Box 15347</u> <u>Panama City, FL 32406</u>	
Officers and Managers: <u>Dorothy Burton</u>	<u>Pres / Secretary</u>	<u>Company address</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>Bayside Partnership</u>	<u>100%</u>	<u>6325 Big Daddy Dr</u> <u>Panama City Beach, FL</u> <u>32407</u>	\$ <u>none</u> \$ _____ \$ _____ \$ _____ \$ _____ \$ _____

UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1997

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 48783	\$ 53,202	\$ _____	\$ 101985
Commercial		1510	1,510	_____	3020
Industrial		_____	_____	_____	_____
Multiple Family		_____	_____	_____	_____
Guaranteed Revenues		_____	_____	_____	_____
Other (Specify)		1041	1041	_____	2082
Total Gross Revenue		\$ 51334	\$ 55753	\$ _____	\$ 107087
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 49248	\$ 48302	\$ _____	\$ 97550
Depreciation Expense	F-5	5849	17826	_____	23675
CIAC Amortization Expense	F-8	< 16487	< 1193 >	_____	< 28417
Taxes Other Than Income	F-7	2925	3304	_____	6229
Income Taxes	F-7	—	—	_____	_____
Total Operating Expense		\$ 56374	\$ 68239	\$ _____	\$ 124613
Net Operating Income (Loss)		\$ < 50407	\$ < 12486 >	\$ _____	\$ < 17526 >
Other Income:					
Nonutility Income		\$ _____	\$ _____	\$ _____	\$ _____
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense		6027	6052	_____	12079
Amortization Debt		_____	609	_____	609
Penalties		515	1426	_____	1941
Power density		_____	3	_____	3
Net Income (Loss)		\$ < 211582 >	\$ < 20576 >	\$ _____	\$ < 32158 >

UTILITY NAME: Bayside Utilities Inc

YEAR OF REPORT  
DECEMBER 31, 1997

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>530875</u>	\$ <u>515861</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>&lt;284290&gt;</u>	<u>&lt;262055&gt;</u>
Net Utility Plant -----		\$ <u>246,585</u>	\$ <u>253,806</u>
Cash -----		<u>&lt;50897</u>	<u>2281</u>
Customer Accounts Receivable (141) -----		<u>7417</u>	<u>7714</u>
Other Assets (Specify): -----			<u>46</u>
<u>Refundable Deposits</u>		<u>20000</u>	<u>20000</u>
<u>Non-Utility Property</u>		<u>3046</u>	<u>3655</u>
<u>Unamortized Loan Cost</u>		<u>41250</u>	<u>41250</u>
<u>Abandoned Plant</u>			
Total Assets -----		\$ <u>313209</u>	\$ <u>328752</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>500</u>	<u>500</u>
Preferred Stock Issued (204) -----	F-6	<u>-</u>	<u>-</u>
Other Paid in Capital (211) -----		<u>168865</u>	<u>148865</u>
Retained Earnings (215) -----	F-6	<u>&lt;212309&gt;</u>	<u>&lt;180142&gt;</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>&lt;42935&gt;</u>	\$ <u>&lt;10777&gt;</u>
Long Term Debt (224) -----	F-6	\$ <u>260620</u>	\$ <u>193863</u>
Accounts Payable (231) -----		<u>8230</u>	<u>6051</u>
Notes Payable (232) -----		<u>24242</u>	<u>29378</u>
Customer Deposits (235) -----		<u>4953</u>	<u>4983</u>
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----		<u>8539</u>	<u>7886</u>
<u>Unearned Income</u>		<u>21700</u>	<u>16670</u>
<u>Advances from related parties</u>		<u>2</u>	
<u>Payables</u>			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>27858</u>	<u>30698</u>
Total Liabilities and Capital -----		\$ <u>313209</u>	\$ <u>328752</u>

UTILITY NAME: BaySide Utilities, Inc

YEAR OF REPORT  
DECEMBER 31, 1997

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)_____	\$ <u>181351</u>	\$ <u>349,524</u>	\$ _____	\$ <u>530,875</u>
Construction Work in Progress (105)_____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant_____	\$ <u>181351</u>	\$ <u>349524</u>	\$ _____	\$ <u>530875</u>

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year_____	\$ <u>106653</u>	\$ <u>155402</u>	\$ _____	\$ <u>262055</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account_____	\$ <u>5849</u>	\$ <u>17824</u>	\$ _____	\$ <u>23675</u>
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
Total Credits_____	\$ <u>112512</u>	\$ <u>173228</u>	\$ _____	\$ <u>285730</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal_____	_____	<u>1440</u>	_____	<u>1440</u>
Other debits (specify)_____	_____	_____	_____	_____
Total Debits_____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year_____	\$ <u>112512</u>	\$ <u>171788</u>	\$ _____	\$ <u>284290</u>

UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1997

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1.0	_____
Shares authorized _____	500	_____
Shares issued and outstanding _____	500	_____
Total par value of stock issued _____	500	_____
Dividends declared per share for year _____	- 0 -	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>180,142</u>
Changes during the year (Specify): _____ _____	_____ _____	<u>32,158</u>
Balance end of year _____	\$ _____	\$ <u>212,300</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ <u>N/A</u>
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>Bayside Partnership</u>	<u>10%</u>	<u>36</u>	\$ <u>193,950</u>
<u>BAYSIDE PARTNERSHIP (NO REPAYMENT PROVISIONS)</u>			<u>66,670</u>
Total _____			\$ <u>260,620</u>





UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
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CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ 52911	\$ 40344	\$ 93255
2) Add credits during year	\$	\$	\$
3) Total	52911	40344	93255
4) Deduct charges during the year	52911	40344	93255
5) Balance end of year	27736	27662	65398
6) Less Accumulated Amortization			
7) Net CIAC	\$ 15176	\$ 12682	\$ 27858

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
NONE			
Sub-total		\$	\$
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
NONE		\$	\$
Total Credits During Year (Must agree with line # 2 above.)			\$

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year	\$ 36088	\$ 26469	\$ 62557
Add Credits During Year	1648	1193	2841
Deduct Debits During Year			
Balance End of Year (Must agree with line #6 above.)	\$ 37736	\$ 27662	\$ 65398

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

UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1997

N/A

**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

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



**WATER  
OPERATING  
SECTION**

UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1997

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	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	4904	_____	_____	4904
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	211	_____	_____	211
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Lines	105848	_____	_____	105848
333	Services	26066	_____	_____	26066
334	Meters and Meter Installations	34144	_____	_____	34144
335	Hydrants	1828	_____	_____	1828
339	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	1388	_____	_____	1388
341	Transportation Equipment	6862	_____	_____	6862
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	\$ 181351	\$ _____	\$ _____	\$ 181351

UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1997

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	32	%	3	1161		153	1314
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	%	5.9	90		12	102
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	32	%	3	63978		2785	66763
333	Services	25	%	3	14902		745	15647
334	Meter & Meter Installations	17	%	5.9	17112		2015	19127
335	Hydrants	40	%	2	1267		44	1313
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment	15	%	7	1181		93	1274
342	Stores Equipment	4	%	17	6962			6962
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 106653	\$	\$ 5849	\$ 112502

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



UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1997

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 1950
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	4336
604	Employee Pensions and Benefits	-
610	Purchased Water	28939
615	Purchased Power	-
616	Fuel for Power Production	-
618	Chemicals	2073
620	Materials and Supplies	-
630	Contractual Services:	450
	Operator and Management	-
	Testing	3245
	Other	1385
640	Rents	339
650	Transportation Expense	839
655	Insurance Expense	-
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	4512
670	Bad Debt Expense	1180
675	Miscellaneous Expenses	-
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 49248</b>

\* 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)	
5/8"	D	1.0	307	304	304
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			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
Total			307	304	304

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



UTILITY NAME: Bayside Utilities  
 SYSTEM NAME: Bayside Mobile Home Park

YEAR OF REPORT  
 DECEMBER 31, 1997

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	815	- 0 -	- 0 -	815	820
February	771			771	914
March	1056			1056	698
April	1183			1183	951
May	1165			1165	1070
June	1068			1068	1086
July	1165			1165	1074
August	1417			1417	1183
September	1371			1371	1187
October	1254			1254	1004
November	1157			1157	1008
December	1093			1093	733
Total for Year	13515	- 0 -	- 0 -	13515	11728

If water is purchased for resale, indicate the following:

Vendor City of Panama City Beach  
 Point of delivery Walden Road

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
Cast Iron	8"	4825	0	0	4825
PVC	6"	3530			3530
PVC	4"	8840			8840
PVC	2"	4470			4470
PVC	1"	4700			4700
PVC	3/4"	8760			8760

UTILITY NAME: Bayside Utilities Inc  
 SYSTEM NAME: Bayside Mobile Home Park

YEAR OF REPORT  
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**WELLS AND WELL PUMPS**  
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	N/A	_____	_____
Types of Well Construction and Casing _____	_____	↓	_____	_____
_____	_____	↓	_____	_____
Depth of Wells _____	_____	↓	_____	_____
Diameters of Wells _____	_____	↓	_____	_____
Pump - GPM _____	_____	↓	_____	_____
Motor - HP _____	_____	↓	_____	_____
Motor Type* _____	_____	↓	_____	_____
Yields of Wells in GPD _____	_____	↓	_____	_____
Auxiliary Power _____	_____	↓	_____	_____
* Submersible, centrifugal, etc.		↓		

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	_____	N/A	_____	_____
Capacity of Tank _____	_____	↓	_____	_____
Ground or Elevated _____	_____	↓	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>		N/A		
Manufacturer _____	_____	↓	_____	_____
Type _____	_____	↓	_____	_____
Rated Horsepower _____	_____	↓	_____	_____
<b>Pumps</b>		N/A		
Manufacturer _____	_____	↓	_____	_____
Type _____	_____	↓	_____	_____
Capacity in GPM _____	_____	↓	_____	_____
Average Number of Hours Operated Per Day _____	_____	↓	_____	_____
Auxiliary Power _____	_____	↓	_____	_____

UTILITY NAME: Bayside Utilities Inc.

YEAR OF REPORT  
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc.)		
Gals. per day of source _____	<u>Purchased;</u>	<u>37,027 GALLONS</u> <u>per DAY</u>
Type of Source _____	<u>Municipal Water System</u>	

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	_____	<u>N/A</u>	_____
Make _____	_____		_____
Gals. per day capacity _____	_____		_____
High service pumping Gallons per minute _____	_____		_____
Reverse Osmosis _____	_____		_____
Lime Treatment _____	_____		_____
Unit Rating _____	_____		_____
Filtration _____	_____		_____
Pressure Sq. Ft. _____	_____		_____
Gravity GPD/Sq.Ft. _____	_____		_____
Disinfection _____	_____		_____
Chlorinator _____	_____		_____
Ozone _____	_____		_____
Other _____	_____		_____
Audliary Power _____	_____		_____

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- Present ERCs \* now being served 304
- Maximum ERCs \*\* that system can efficiently serve 500-1000
- Present system connection capacity (in ERC's) using existing lines 1000
- Future connection capacity (in ERC's) upon service area buildout 150-200
- Estimated annual increase in ERCs \* - 0 -
- List fire fighting facilities and capacities (including number of fire hydrants) \_\_\_\_\_  
7 fire hydrants on 6 mains
- List percent of certificated area where service connections are installed (total for each county) \_\_\_\_\_  
81.429%
- What is the current need for system upgrading and/or expansion? none
- What are plans for future system upgrading and/or expansion? none
- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address) \_\_\_\_\_  
N/A
- Has an application for a construction permit been filed with the DEP? (if so, explain) N/A
- Department of Environmental Protection ID # N/A  
Water Management District ID # N/A

\* ERC = ( Total Gallons Sold / 365 days ) / 350 Gallons Per Day  
\*\* Total Plant Capacity / 350 gallons

**WASTEWATER  
OPERATING  
SECTION**

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UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1997

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	_____	_____	_____	12200
354	Structures and Improvements	_____	12,200	_____	51141
360	Collection Sewers - Force	51141	_____	_____	75263
361	Collection Sewers - Gravity	75263	_____	_____	_____
362	Special Collecting Structures	_____	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____
370	Receiving Wells	_____	_____	_____	6010
371	Pumping Equipment	3197	6010	3197	_____
380	Treatment and Disposal Equipment	_____	_____	_____	196560
381	Plant Sewers	196560	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
390	Office Furniture and Equipment	1388	_____	_____	1388
391	Transportation Equipment	6962	_____	_____	6962
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	\$ 334511	\$ 18210	\$ 23197	\$ 349524*

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

UTILITY NAME: Bayside Utilities, Inc

YEAR OF REPORT  
DECEMBER 31, 1997

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	%	4	\$ -		\$ 452	\$ 452
360	Collection Sewers - Force	24	%	3	31106		1894	33000
361	Collection Sewers - Gravity	40	%	3	56339		1882	58221
362	Special Collecting Structures		%					
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment	15	%	7	1440	214407	401	401
380	Treatment and Disposal Equipment	15	%	7	58374		13104	71478
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
390	Office Furniture and Equipment		%					
391	Transportation Equipment	15	%	7	1181		93	1274
392	Stores Equipment	7	%	14.3	6862		-	6962
393	Tools, Shop and Garage Equipment		%					
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				\$ 155,402	\$ 214,407	\$ 17,826	\$ 171,788

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

UTILITY NAME: Bayside Utilities, Inc

YEAR OF REPORT  
DECEMBER 31, 98

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 1949
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	4330
704	Employee Pensions and Benefits	23308
710	Purchased Wastewater Treatment	-
711	Sludge Removal Expense	507
715	Purchased Power	-
716	Fuel for Power Production	-
718	Chemicals	5977
720	Materials and Supplies	-
730	Contractual Services:	545
	Operator and Management	-
	Testing	1529
	Other	1385
740	Rents	1176
750	Transportation Expense	839
755	Insurance Expense	-
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	4697
770	Bad Debt Expense	2054
775	Miscellaneous Expenses	-
	Total Wastewater Operation And Maintenance Expense	\$ 48302.0

\* 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)	
5/8"	D	1.0	307	304	304
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			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
Total			307	304	304

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



UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
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**PUMPING EQUIPMENT**

Lift Station Number	<u>11K1</u>	<u>Middle</u>	<u>Eastern</u>			
Make or Type and nameplate data on pump	<u>2 Myers</u>	<u>1 myra</u>	<u>2 myra</u>			
	<u>2-Model</u>					
Year installed	<u>1994</u>	<u>1997</u>	<u>1997</u>			
Rated capacity						
Size						
Power:						
Electric						
Mechanical						
Nameplate data of motor						

**SERVICE CONNECTIONS**

Size (inches)	<u>4"</u>					
Type (PVC, VCP, etc.)	<u>PVC</u>					
Average length	<u>30'</u>					
Number of active service connections						
Beginning of year	<u>307</u>					
Added during year	<u>3</u>					
Retired during year	<u>304</u>					
End of year						
Give full particulars concerning inactive connections	<u>N/A</u>					

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
	4"	10"	4"		10"	4"		
Size (inches)	<u>4"</u>	<u>10"</u>	<u>4"</u>		<u>10"</u>	<u>4"</u>		
Type of main					<u>PVC</u>	<u>PVC</u>		
Length of main (nearest foot)	<u>17250</u>	<u>5000</u>	<u>1430</u>		<u>3670</u>	<u>2640</u>		
Beginning of year	<u>17250</u>	<u>5000</u>	<u>1430</u>		<u>3670</u>	<u>2640</u>		
Added during year	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		
Retired during year	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		
End of year	<u>17250</u>	<u>5000</u>	<u>1430</u>		<u>3670</u>	<u>2640</u>		

**MANHOLES**

Size (inches)	<u>0'-6'</u>			
Type of Manhole				
Number of Manholes:				
Beginning of year	<u>15</u>			
Added during year	<u>0</u>			
Retired during year	<u>0</u>			
End of Year	<u>15</u>			



UTILITY NAME: Bayside Utilities, Inc.  
 SYSTEM NAME: Bayside Mobile Home Park

YEAR OF REPORT  
 DECEMBER 31, 1997

TREATMENT PLANT

Manufacturer _____	_____	N/A	_____
Type _____	_____	↓	_____
"Steel" or "Concrete" _____	_____	↓	_____
Total Capacity _____	_____	↓	_____
Average Daily Flow _____	_____	↓	_____
Effluent Disposal _____	_____	↓	_____
Total Gallons of Wastewater treated _____	_____	↓	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	_____	_____	N/A	_____	_____	_____
Capacity (GPM's) _____	_____	_____	↓	_____	_____	_____
Motor: _____	_____	_____	↓	_____	_____	_____
Manufacturer _____	_____	_____	↓	_____	_____	_____
Horsepower _____	_____	_____	↓	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	↓	_____	_____	_____

PUMPING WASTEWATER STATISTICS

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

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

UTILITY NAME: Bayside Utilities, Inc.  
SYSTEM NAME: Bayside Mobile Home Park

YEAR OF REPORT  
DECEMBER 31, 1997

N/A

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERCs \* now being served \_\_\_\_\_
2. Maximum ERCs \*\* that system can efficiently serve \_\_\_\_\_
3. Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
4. Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERCs \* \_\_\_\_\_
6. State any plans and estimated completion dates for any enlargements of this system. \_\_\_\_\_
  
7. List percent of certificated area where service connections are installed (total for each county) \_\_\_\_\_
  
8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
  - b. Plans for funding and construction of the required upgrading.
  - c. Have these plans been coordinated with the DEP? \_\_\_\_\_
  - d. Do they concur? \_\_\_\_\_
  - e. When will construction begin? \_\_\_\_\_
9. Do you discharge effluent to surface waters? \_\_\_\_\_
10. Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

\*  $ERC = ( \text{Total Gallons Treated} / 365 \text{ days} ) / 280 \text{ Gallons Per Day}$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

\*\* Total Plant Capacity / 280 gallons

UTILITY NAME: Bayside Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1997

## 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.

Dorothy Burton  
(signature of chief executive officer of the utility)

1.  2.  3.  4.

Dorothy Burton  
(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.