

**CLASS "A"**

**WATER and/or SEWER UTILITIES**

**(Gross Revenue of \$750,000 and Over)**

# **ANNUAL REPORT**

**OF**

**Decca Utilities** A Division of Development and Construction Corporation of America

**447-W/378-S**

**Certificate Number(s)**



**FOR THE**

**YEAR ENDED DECEMBER 31, 1997**

**OFFICIAL COPY**

**Division of**

**Professional and Technical**

**Do Not Remove from this Office**

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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March 9, 1998

Officers and Directors  
Decca Utilities

We have compiled the 1997 Annual Report of Decca Utilities in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Decca Utilities. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

*Cronin, Jackson, Nixon & Wilson*  
CRONIN, JACKSON, NIXON & WILSON

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# **EXECUTIVE SUMMARY**



**CERTIFICATION OF ANNUAL REPORT**

<b>YEAR OF REPORT</b> December 31, 1997
--


UTILITY NAME: Decca Utilities

**I HEREBY CERTIFY, to the best of my knowledge and belief:**


- |            |           |  |
|------------|-----------|--|
| YES<br>(X) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>(X) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>(X) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>(X) | NO<br>( ) | 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.
(X)	(X)	(X)	(X)

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

1.	2.	3.	4.
(X)	(X)	(X)	(X)

  
 \_\_\_\_\_  
 (signature of the 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.

ANNUAL REPORT OF

Decca Utilities A Division of Development and Construction Corporation of America  
(Exact Name of Utility)

County: Marion

List below the exact mailing address of the utility for which normal correspondence should be sent:

8865 S.W. 104th Lane  
Ocala, Florida

Telephone: ( 352 ) 854-6210

Name and address of person to whom correspondence concerning this report should be addressed:

Robert C. Nixon, CPA  
Cronin, Jackson, Nixon and Wilson, CPA's  
2560 Gulf-to-Bay Blvd, Suite 200  
Clearwater, Florida 34625

Telephone: ( 813 ) 791-4020

List below the address of where the utility's books and records are located:

8865 S.W. 104th Lane  
Ocala, Florida

Telephone: ( 352 ) 854-6210

List below any groups auditing or reviewing the records and operations:

Cronin, Jackson, Nixon and Wilson, CPA's

Date of original organization of the utility: 8 / 9 / 85

Check the appropriate business entity of the utility as filed with the Internal Revenue Service:

Individual       Partnership       Sub S Corporation       1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the utility:

	Name	Percent Ownership	%
1.	Development and Construction Corporation of America	100	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1997

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Kulbir Ghumman	President	Decca Utility	Various matters
James A. Bell	Treasurer	Decca Utility	Various matters
Robert C. Nixon	CPA	Cronin, Jackson, Nixon & Wilson	Rate and accounting matters
Martin S. Freidman	Attorney	Rose, Sundstrom & Bentley	Rate & legal matters

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: Decca Utilities

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

- (A) The Company was originally organized in 1985 to provide water and sewer service to the residents of Oak Run subdivision.
- (B) Water and sewer service
- (C) To provide adequate service to its customers and a fair return to its stockholder.
- (D) Water and sewer divisions; residential real estate development.
- (E) Approximately 200 ERC's per year.
- (F) None

**YEAR OF REPORT**  
December 31 1997

**UTILITY NAME:** Decca Utilities

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/97

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).

Decca Utilities is an operating division of Development and Construction Corporation of America. There are no other affiliates or subsidiaries.

UTILITY NAME: Decca Utilities

<b>YEAR OF REPORT</b> December 31, 1997
--

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Kulbir Ghumman James A. Bell	President Secretary/Treasurer	10 %	\$ None
		10 %	\$ None
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Kulbir Ghumman James A. Bell	President Secretary/Treasurer	1	\$ None
		1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1997

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None			

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: Decca Utilities

**YEAR OF REPORT**  
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**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principle occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME (a)</b>	<b>PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
Kulbir Ghumman	President	Officer	Development and Construction Corporation of America 8865 S.W. 104th Lane Ocala, Florida 32676
James A. Bell	Secretary/Treasurer	Officer	Same



UTILITY NAME: Decca Utilities

<b>YEAR OF REPORT</b> December 31, 1997
--

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Decca Utilities

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - material and supplies furnished
  - computer services
  - leasing of structures, land and equipment
  - engineering & construction services
  - rental transactions
  - repairing and servicing of equipment
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Development and Construction Corporation of America	Operating salaries, management, accounting, billing, tax, payroll, computer system, maintenance and overhead	Open	P	\$ 566,128

## BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

### Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

UTILITY NAME: Decca Utilities

**YEAR OF REPORT**  
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**COMPOSITE STATISTICS FOR ALL  
PRIVATELY OWNED WATER AND SEWER UTILITIES UNDER AGENCY JURISDICTION**

DESCRIPTION (a)	WATER (b)	SEWER (c)
<b>PLANT (Intrastate Only)(000's Omitted):</b>		
Plant in Service -----	\$ 3,569	\$ 4,653
Construction Work In Progress -----	62	
Plant Acquisition Adjustment -----		
Plant Held For Future Use -----		
Materials and Supplies -----		
Less:		
Accumulated Depreciation and Accumulated Amortization -----	771	956
Contributions In Aid Of Construction (Net) -----	1,265	1,646
Net Book Cost -----	\$ 1,595	\$ 2,051
<b>REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):</b>		
Operating Revenues -----	\$ 833	\$ 695
Depreciation and Amortization Expense -----	\$ 66	\$ 125
Income Tax Expense -----		
Taxes Other Than Income -----	66	61
Other Operating Expenses -----	553	410
Total Operating Expenses -----	\$ 685	\$ 596
Net Operating Income -----	\$ 148	\$ 99
Other Income -----	\$ 0	\$ 0
Other Income Deductions -----	1	1
Net Income -----	\$ 147	\$ 98
<b>CUSTOMERS (Intrastate Only):</b>		
Residential - Yearly Average -----	2 605	2,652
Commercial - Yearly Average -----	70	27
Industrial - Yearly Average -----		
Others - Yearly Average -----		
Total -----	2,675	2,679
<b>OTHER STATISTICS (Intrastate Only):</b>		
Average Annual Residential Use Per 1,000 Gallons -----	220	39
Average Annual Residential Cost Per 1,000 Gallons -----	\$ 1.16	\$ 5.76
Average Residential Monthly Bill -----	\$ 20.93	\$ 21.12
Gross Plant Investment Per Customer -----	\$ 1,334	\$ 1,737

**FINANCIAL**

**SECTION**

UTILITY NAME: Decca Utilities

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-105	Utility Plant _____	F-5	\$ 8,284,401	\$ 7,799,170
108-110	Less: Accumulated Depreciation and Amortization _____	F-6	(1,727,395)	(1,424,332)
	Net Plant _____		6,557,006	6,374,838
114-115	Utility Plant Acquisition Adjustments (Net) _____	F-5		
	Other Plant Adjustments (specify) _____			
	Total Net Utility Plant _____		6,557,006	6,374,838
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property _____	F-7		
122	Less: Accumulated Depreciation and Amortization _____			
	Net Nonutility Property _____			
123	Investments in Associated Companies _____	F-8		
124	Utility Investments _____	F-8		
125	Other Investments _____	F-8		
126-127	Special Funds _____	F-8		
	Total Other Property and Investments _____			
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash _____		7,044	9,273
132	Special Deposits _____	F-7		
133	Other Special Deposits _____	F-7		
134	Working Funds _____			
135	Temporary Cash Investments _____			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts _____	F-9	3,714	21,860
145	Accounts Receivable from Associated Companies _____	F-10	31,000	31,000
146	Notes Receivable from Associated Companies _____	F-10		
151-153	Materials and Supplies _____	F-11		
161	Stores Expense _____			
162	Prepayments _____	F-11		
171	Accrued Interest and Dividends Receivable _____			
174	Misc. Current and Accrued Assets _____			
	Total Current and Accrued Assets _____		41,758	62,133

UTILITY NAME: Decca Utilities

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense_____	F-12		
182	Extraordinary Property Losses_____	F-12		
183	Preliminary Survey and Investigation Charges_____			
184	Clearing Accounts_____			
185	Temporary Facilities_____			
186	Misc. Deferred Debits_____	F-11		
187	Research and Development Exensitures_____	F-11		
190	Accumulated Deferred Income Taxes_____			
	Total Deferred Debits_____			
	TOTAL ASSETS AND OTHER DEBITS_____		\$ 6,598,764	\$ 6,436,971

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.



UTILITY NAME: Decca Utilities
**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued _____	F-14		\$
204	Preferred Stock Issued _____	F-14		
202,205	Capital Stock Subscribed _____			
203,206	Capital Stock Liability for Conversion _____			
207	Premium on Capital Stock _____			
209	Reduction in Par or Stated Value of Capital Stock _____			
210	Gain on Resale or Cancellation of Capital Stock _____			
211	Other Paid-in Capital _____			
212	Discount on Capital Stock _____			
213	Capital Stock Expense _____			
214-215	Retained Earnings _____	F-15	2,131,900	1,886,625
216	Reacquired Capital Stock _____			
218	Proprietary Capital (Proprietorship and Partnership Only) _____			
	<b>Total Equity Capital</b> _____		<b>2,131,900</b>	<b>1,886,625</b>
<b>LONG TERM DEBT</b>				
221	Bonds _____	F-16		
222	Reacquire Bonds _____			
223	Advances from Associated Companies _____	F-16	1,486,519	2,221,195
224	Other Long Term Debt _____	F-14		
	<b>Total Long Term Debt</b> _____		<b>1,486,519</b>	<b>2,221,195</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable _____			
232	Notes Payable _____	F-13		
233	Accounts Payable to Associated Co. _____	F-13		
234	Notes Payable to Associated Co. _____	F-13		
235	Customer Deposits _____			
236	Accrued Taxes _____	F-17	68,780	59,430
237	Accrued Interest _____	F-18		
238	Accrued Dividends _____			
239	Matured Long Term Debt _____			
240	Matured Interest _____			
241	Miscellaneous Current and Accrued Liabilities _____	F-19		
	<b>Total Current and Accrued Liabilities</b> _____		<b>68,780</b>	<b>59,430</b>



UTILITY NAME: Decca Utilities

**YEAR OF REPORT**  
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**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt _____	F-12		\$ _____
252	Advances for Construction _____	F-19		
253	Other Deferred Credits _____			
255	Accumulated Deferred Investment Tax Credits _____			
	Total Deferred Credits _____			
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve _____			
262	Injuries and Damages Reserve _____			
263	Pensions and Benefits Reserve _____			
265	Miscellaneous Operating Reserves _____			
	Total Operating Reserves _____			
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction _____	F-20	3,571,396	2,817,696
272	Accumulated Amortization of Contributions in Aid of Construction _____	F-21	(659,831)	(547,975)
	Total Net C.I.A.C. _____		2,911,565	2,269,721
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation _____			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation _____			
283	Accumulated Deferred Income Taxes - Other _____			
	Total Accum. Deferred Income Taxes _____			
	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b> _____		<b>\$ 6,598,764</b>	<b>\$ 6,436,971</b>

UTILITY NAME: Decca Utilities

COMPARATIVE OPERATING INCOME

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues _____	\$ 1,320,658	F-3(b)	\$ 1,528,427
401	Operating Expenses _____	796,804	F-3(b)	963,663
403	Depreciation Expense _____	179,592	F-6	191,207
406	Amortization of Utility Plant Acquisition Adjustment _____			
407	Amortization Expense _____			
408.1	Taxes Other Than Income _____	114,991	F-17	126,741
409.1	Income Taxes _____		F-17	
410.10	Deferred Federal Income Taxes _____			
410.11	Deferred State Income Taxes _____			
411.10	Provision for Deferred Income Taxes - Credit _____			
412.10	Investment Tax Credits Deferred to Future Periods _____			
412.11	Investment Tax Credits Restored to Operating Income _____			
	Utility Operating Expenses _____	1,091,387		1,281,611
	Utility Operating Income _____	229,271		246,816
413	Income From Utility Plant Leased To Others _____			
414	Gains (Losses) From Disposition of Utility Property _____			
	Total Utility Operating Income [Enter here and on Page F-3(c)] _____	229,271		246,816

**COMPARATIVE OPERATING INCOME**

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	SEWER (c)	OTHER (e)
W-3	\$ 833,390	S-3	\$ 695,037	\$ N/A
W-2	553,310	S-2	410,353	
F-6	66,300	F-6	124,907	
F-6		F-6		
F-17	66,039	F-17	60,702	
F-17		F-17		
	685,649		595,962	
	147,741		99,075	
	\$ 147,741		\$ 99,075	\$ N/A

UTILITY NAME: Decca Utilities

**YEAR OF REPORT**  
December 31, 1997

**COMPARATIVE OPERATING INCOME (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	Total Utility Operating Income [From Page F-3(a)]	229,271		246,816
	<b>OTHER INCOME AND DEDUCTIONS</b>			
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income	197		147
420	Allowance for Funds Used During Construction			
421	Nonutility Income			(1,688)
426	Miscellaneous Nonutility Expenses	(1,235)		
	Total Other Income and Deductions	(1,038)		(1,541)
	<b>TAXES APPLICABLE TO OTHER INCOME</b>			
408.20	Taxes Other Than Income		F-17	
409.20	Income Taxes		F-17	
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable to Other Income			
	<b>INTEREST EXPENSE</b>			
427	Interest Expense		F-18	
428	Amortization of Debt Discount & Expense		F-12	
429	Amortization of Premium on Debt		F-12	
	Total Interest Expense			
	<b>EXTRAORDINARY ITEMS</b>			
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items			
	<b>NET INCOME</b>	\$ 228,233		\$ 245,275

UTILITY NAME: Decca Utilities

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	SEWER UTILITY (e)
101	Utility Plant In Service	F-5	\$ 3,568,645	\$ 4,653,360
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-6	771,356	956,039
110.1	Accumulated Amortization	F-6		
271	Contributions in Aid of Construction	F-20	1,509,699	2,061,697
252	Advances for Construction	F-19		
	Subtotal		1,287,590	1,635,624
	Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-21	244,529	415,302
	Subtotal		1,532,119	2,050,926
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-5		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5		
	Working Capital Allowance (3)		69,164	51,294
	Other (Specify):			
	RATE BASE		\$ 1,601,283	\$ 2,102,220
	UTILITY OPERATING INCOME		\$ 147,741	\$ 99,075
	ACHIEVED RATE OF RETURN		9.23 %	4.71 %

NOTES:

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculated using the 1/8th of O & M method.

UTILITY NAME: Decca Utilities

**UTILITY PLANT (ACCTS. 101 - 106)**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
	Plant Accounts				
101	Utility Plant In Service	\$ 3,568,645	\$ 4,653,360	\$ N/A	\$ 8,222,005
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	62,396			62,396
106	Completed Construction Not Classified				
	Total Utility Plant	\$ 3,631,041	\$ 4,653,360	\$	\$ 8,284,401

**UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACQUISITION ADJUSTMENTS (114):				
N/A	\$	\$	\$	\$
Total Plant Acquisition Adjs.		N/A		N/A
ACCUMULATED AMORTIZATION (115):				
Total Accumulated Amortization				
Net Acquisition Adjustments	\$ N/A	\$ N/A	\$ N/A	\$ N/A



UTILITY NAME: Decca Utilities

ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year -----	\$ 666,980	\$ 757,352	\$ N/A	\$ 1,424,332
Credits during year:				
Accruals charged:				
to Account 108.1 -----	104,376	198,687		303,063
to Account 108.2 -----				
to Account 108.3 -----				
Accruals charged other accounts (specify) -----				
Salvage -----				
Other Credits (specify) -----				
Total credits -----	104,376	198,687		303,063
Debits during year:				
Book cost of plant retired -----				
Cost of removal -----				
Other debits (specify) -----				
Total debits -----				
Balance end of year -----	\$ 771,356	\$ 956,039	\$ N/A	\$ 1,727,395

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year ----- N/A	\$	\$	\$	\$
Credits during year:				
Accruals charged:				
to Account 110 -----				
Accruals charged other accounts (specify) -----				
Total credits -----				
Debits during year:				
Book cost of plant retired -----				
Other debits (specify) -----				
Total debits -----				
Balance end of year -----	\$	\$	\$	\$





UTILITY NAME: Decca Utilities

**INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)**

Report hereunder all investments and special funds carried in Accounts 123 thru 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
<p>INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): N/A</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Total Investment In Associated Companies _____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>\$ _____</p>
<p>UTILITY INVESTMENTS (ACCT. 124): N/A</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Total Utility Investments _____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>\$ _____</p>
<p>OTHER INVESTMENTS (ACCT. 125): N/A</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Total Other Investments _____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>\$ _____</p>
<p>SPECIAL FUNDS (ACCTS. 126 &amp; 127) N/A</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Total Special Funds _____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>\$ _____</p>

UTILITY NAME: Decca Utilities

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ACCOUNTS AND NOTES RECEIVABLE - NET (ACCTS. 141 - 144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
<b>ACCOUNTS RECEIVABLE:</b>	
Customer Accounts Receivable (Acct. 141):	
Water _____	\$ 2,025
Sewer _____	1,689
Other _____	
Total Customer Accounts Receivable _____	3,714
<b>OTHER ACCOUNTS RECEIVABLE (Acct. 142):</b>	
_____	\$
_____	
Total Other Accounts Receivable _____	
<b>NOTES RECEIVABLE (Acct. 144):</b>	
_____	\$
_____	
Total Notes Receivable _____	
Total Accounts and Notes Receivable _____	3,714
<b>ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Acct. 143):</b>	
Balance First of Year _____ N/A _____	\$
Add: Provision for uncollectables for current year _____	
Collections of accounts previously written off _____	
Utility accounts _____	
Others _____	
Total Additions _____	
Deduct accounts written off during year:	
Utility accounts _____	
Others _____	
Total accounts written off _____	
Balance end of year _____	
Total Accounts and Notes Receivable - Net _____	\$ 3,714

UTILITY NAME: Decca Utilities

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Development and Construction Corporation of America	\$ 31,000
Total _____	\$ 31,000

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
Total _____		\$ None

UTILITY NAME: Decca Utilities

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MATERIALS AND SUPPLIES (ACCTS. 151 - 153)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Plant Material and Supplies (Acct. 151) _____	N/A	N/A	N/A	\$ _____
Merchandise (Acct. 152) _____	_____	_____	_____	_____
Other Materials and Supplies (Acct. 153) _____	_____	_____	_____	_____
Total Materials and Supplies _____	_____	_____	_____	\$ N/A

PREPAYMENTS (ACCT. 162)

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance _____	\$ _____
Prepaid Rents _____	_____
Prepaid Interest _____	_____
Prepaid Taxes _____	_____
Other Prepayments (Specify): _____	_____
_____	_____
Total Prepayments _____	\$ N/A

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186):

DESCRIPTION (a)	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1) _____	\$ _____
Other Deferred Debits (Acct 186.2) _____	_____
Total Miscellaneous Deferred Debits _____	\$ NONE

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UTILITY NAME: Decca Utilities

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181):		
N/A	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense _____	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
N/A	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt _____	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ _____
_____	_____
_____	_____
_____	_____
Total Extraordinary Property Losses _____	\$ _____

UTILITY NAME: Decca Utilities

**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION (a)	NOMINAL DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (f)
			RATE (d)	FREQUENCY OF PAYMENT (e)	
ACCOUNT 232 - NOTES PAYABLE:					
N/A			%		\$
			%		
			%		
			%		
			%		
Total Account 232					\$
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES:					
N/A			%		\$
			%		
			%		
			%		
			%		
Total Account 234					\$

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$ NONE

UTILITY NAME: Decca Utilities

**CAPITAL STOCK (ACCTS. 201 and 204)**

DESCRIPTION (a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share _____	\$ N/A	\$ N/A
Shares authorized _____		
Shares issued and outstanding _____		
Total par value of stock issued _____	\$ _____	\$ _____
Dividends declared per share for year _____	\$ _____	\$ _____

**LONG TERM DEBT (ACCT. 224)**

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (f)
	RATE (d)	FREQUENCY OF PAYMENT (e)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total _____			\$ NONE



UTILITY NAME: Decca Utilities

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STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock.  
Show amounts of dividends per share.  
2. Show separately the state and federal income tax effect of items shown in  
Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year _____	\$ 1,886,625
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits: _____	
	_____	
	Total Credits _____	
	Debits: _____	
	_____	
	Total Debits _____	
435	Balance transferred from Income _____	245,275
436	Appropriations of Retained Earnings: _____	
	_____	
	Total appropriations of Retained Earnings _____	
437	Dividends declared: Preferred stock dividends declared _____	
438	Common stock dividends declared _____	
	_____	
	Total Dividends Declared _____	
	Balance end of year _____	2,131,900
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	
	_____	
	Total Appropriated Retained Earnings _____	
	Total Retained Earnings _____	\$ 2,131,900

Notes to Statement of Retained Earnings:



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UTILITY NAME: Decca Utilities

**BONDS (ACCT. 221)**

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	RATE (b)	FREQUENCY OF PAYMENT (c)	
N/A	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$

**ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)**

Report each account payable separately.	
DESCRIPTION (a)	TOTAL (b)
Division equity invested in the Utility by Development and Construction Corporation of America	\$ 1,486,519
Total	\$ 1,486,519

UTILITY NAME: Decca Utilities

**ACCRUED TAXES (ACCT. 236)**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year -----	\$ 32,958	\$ 26,472	\$ N/A	\$ 59,430
	Accruals Charged:				
408.10	Utility Regulatory Assessment Fees -----	37,503	31,277		68,780
408.11	Property Taxes -----	28,473	29,362		57,835
408.12	Payroll Taxes -----				
408.13	Other Taxes & Licenses -----	63	63		126
409.10	Federal Income Taxes -----				
409.11	State Income Taxes -----				
	Taxes Applicable to Other Income (Accts. 408.2, 409.2, 409.3, 410.2) -----				
	Total Taxes Accrued -----	66,039	60,702		126,741
	Taxes Paid During Year:				
408.10	Utility Regulatory Assessment Fees -----	32,958	26,472		59,430
408.11	Property Taxes -----	28,473	29,362		57,835
408.12	Payroll Taxes -----				
408.13	Other Taxes & Licenses -----	63	63		126
409.10	Federal Income Taxes -----				
409.11	State Income Taxes -----				
	Taxes Applicable to Other Income (Accts. 408.2, 409.2, 409.3, 410.2) -----				
	Total Taxes Paid -----	61,494	55,897		117,391
	Balance End of Year -----	\$ 37,503	\$ 31,277	\$ N/A	\$ 68,780

UTILITY NAME: Decca Utilities

**ACCRUED INTEREST (ACCT. 237)**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - ACCRUED INTEREST ON LONG TERM DEBT:	\$ _____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Account No. 237.1	_____	_____	_____	_____	NONE
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES:	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Account 237.2	_____	_____	_____	_____	_____
Total Account 237	\$ _____	_____	\$ _____	\$ _____	\$ NONE

**REGULATORY COMMISSION EXPENSE - AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 and 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCT. NO. 186.1 (c)	CHARGED OFF DURING YEAR	
			ACCT. (d)	AMOUNT (e)
N/A	\$ _____	\$ _____	_____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	_____	\$ _____

UTILITY NAME: Decca Utilities \_\_\_\_\_

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
	\$ _____
Total Miscellaneous Current and Accrued Liabilities _____	\$ NONE

**ADVANCES FOR CONSTRUCTION (ACCT. 252)**

NAME OF PAYOR (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
N/A	\$ _____		\$ _____	\$ _____	\$ _____
Total _____	\$ _____		\$ _____	\$ _____	\$ _____

UTILITY NAME: Decca Utilities

<b>YEAR OF REPORT</b> December 31, 1997
--

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

<b>DESCRIPTION (a)</b>	<b>WATER (b)</b>	<b>SEWER (c)</b>	<b>W &amp; S OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year -----	\$ 1,213,199	\$ 1,604,497	\$ N/A	\$ 2,817,696
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A") -----	296,500	457,200		753,700
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B") -----				
<b>Total Credits</b> -----	296,500	457,200		753,700
Less debits charged during the year (All debits charged during year must be explained below) -----				
<b>Total Contributions In Aid of Construction</b> -----	\$ 1,509,699	\$ 2,061,697	\$ N/A	\$ 3,571,396

Explain all debits charged to Account 271 below:

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UTILITY NAME: Decca Utilities

**SCHEDULE "B"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR**  
**CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)	SEWER (d)
None		\$	\$
Total Credits		\$	\$

UTILITY NAME: Decca Utilities

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES  
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year -----		\$ -----
Reconciling items for the year:		
Taxable income not reported on the books:		
-----		
-----		
-----		
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-----		
Deductions recorded on books not deducted for return:		
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Income recorded on books not deducted for return:		
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-----		
Deduction on return not charged against book income:		
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-----		
Federal tax net income -----		\$ -----
Computation of tax:		
The Utility is a Subchapter "S" Corporation for income tax purposes;		
therefore, this schedule is not applicable;		



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

<b>YEAR OF REPORT</b> December 31, 1997
--

UTILITY NAME: Decca Utilities

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ N/A	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	%	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
<b>Total</b>	\$ <u>N/A</u>	%		%

- (1) Should equal amounts on Schedule B, Column (f), page F-25.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: <u>10.73</u> %
Commission order approving AFUDC rate: <u>22621</u>

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

UTILITY NAME: Decca Utilities

<b>YEAR OF REPORT</b> December 31, 1997
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**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$ N/A	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					
Deferred Income Taxes					
Other (Explain)					
Total	\$ <u>N/A</u>	\$ _____	\$ _____	\$ _____	\$ _____

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

**WATER**

**OPERATION**

**SECTION**

YEAR OF REPORT  
December 31, 1997

UTILITY NAME: Decca Utilities

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____
304	Structure and Improvements _____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____
307	Wells and Springs _____	222,982	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____
311	Pumping Equipment _____	29,940	_____	_____
320	Water Treatment Equipment _____	181,039	_____	_____
330	Distribution Reservoirs and Standpipes _____	708,815	_____	_____
331	Transmission and Distribution Mains _____	1,858,061	156,524	_____
333	Services _____	215,527	19,760	_____
334	Meters and Meter Installations _____	78,801	17,932	_____
335	Hydrants _____	61,904	17,360	_____
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 _____	_____	_____	_____
	Total Water Plant _____	\$ 3,357,069	\$ 211,576	\$ _____

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**WATER UTILITY PLANT MATRIX**

	.1	.2	.3	.4	.5
CURRENT YEAR (f)	INTANGIBLE PLANT (g)	SOURCE OF SUPPLY AND PUMPING PLANT (h)	WATER TREATMENT PLANT (i)	TRANSMISSION AND DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
\$	\$				
		\$	\$	\$	\$
222,982		222,982			
29,940		29,940			
181,039			181,039		
708,815				708,815	
2,014,585				2,014,585	
235,287				235,287	
96,733				96,733	
79,264				79,264	
\$	\$	\$	\$	\$	\$
3,568,645		252,922	181,039	3,134,684	

UTILITY NAME: Decca Utilities

WATER UTILITY EXPENSE ACCOUNTS

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	49,409		
616	Fuel for Power Purchased			
618	Chemicals	8,017		
620	Materials and Supplies	91,621		
631	Contractual Services - Engineering	9,388		
632	Contractual Services - Accounting	1,573		
633	Contractual Services - Legal	4,655		
634	Contractual Services - Management Fees	283,221		28,322
635	Contractual Services - Other	105,306		49,671
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Compensation			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Expenses Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	120		
	Total Water Utility Expenses	\$ 553,310	\$	\$ 77,993

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
49,409					
8,017					
91,621		9,388			
					1,573
					4,655
169,932	22,658		19,826	12,745	29,738
		34,347	21,288		
120					
\$ 319,099	\$ 22,658	\$ 43,735	\$ 41,114	\$ 12,745	\$ 35,966



UTILITY NAME: Decca Utilities

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	<b>Operating Revenues:</b>			
460	Unmetered Water Revenue _____			\$ _____
	<b>Metered Water Revenue:</b>			
461.1	Metered Sales to Residential Customers _____	2,521	2,688	654,289
461.2	Metered Sales to Commercial Customers _____	65	75	179,101
461.3	Metered Sales to Construction Customers _____			
461.4	Metered Sales to Public Authorities _____			
461.5	Metered Sales to Multiple Family Dwellings _____			
	<b>Total Metered Sales</b> _____	<b>2,586</b>	<b>2,763</b>	<b>833,390</b>
	<b>Fire Protection Revenue:</b>			
462.1	Public Fire Protection _____			
462.2	Private Fire Protection _____			
	<b>Total Fire Protection Revenue</b> _____			
464	Other Sales to Public Authorities _____			
465	Sales to Irrigation Customers _____			
466	Sales for Resale _____			
467	Interdepartmental Sales _____			
	<b>Totals</b> _____	<b>2,586</b>	<b>2,763</b>	<b>833,390</b>
	<b>Other Water Revenues:</b>			
469	Guarenteed Revenues _____			
470	Forfeited Discounts _____			
471	Miscellaneous Service Revenues _____			
472	Rents From Water Property _____			
473	Interdepartmental Rents _____			
474	Other Water Revenues _____			
	<b>Total Other Water Revenues</b> _____			
	<b>Total Water Operating Revenues</b> _____			<b>\$ 833,390</b>

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1997

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (f)
301	Organization -----		%	%
302	Franchises -----		%	%
304	Structure and Improvements -----		%	%
305	Collecting and Impounding Reservoirs -----		%	%
306	Lake, River and Other Intakes -----	27	%	3.70 %
307	Wells and Springs -----			
308	Infiltration Galleries and Tunnels -----		%	%
309	Supply Mains -----		%	%
310	Power Generation Equipment -----		%	6.67 %
311	Pumping Equipment -----	15	%	5.88 %
320	Water Treatment Equipment -----	17	%	
330	Distribution Reservoirs and Standpipes -----	37	%	2.70 %
331	Transmission and Distribution Mains -----	38	%	2.63 %
333	Services -----	35	%	2.86 %
334	Meters and Meter Installations -----	17	%	5.88 %
335	Hydrants -----	38	%	2.63 %
339	Other Plant and Miscellaneous Equipment (Fire Mains) -----		%	%
340	Office Furniture and Equipment -----		%	%
341	Transportation Equipment -----		%	%
342	Stores Equipment -----		%	%
343	Tools, Shop and Garage Equipment -----		%	%
344	Laboratory Equipment -----		%	10.00 %
345	Power Operated Equipment -----	10	%	%
346	Communication Equipment -----		%	%
347	Miscellaneous Equipment -----		%	%
348	Other Tangible Plant -----			
	Water Plant Composite Depreciation Rate *		%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Decca Utilities

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
304	Structure and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	31,076	8,260	_____	8,260
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	11,701	1,996	_____	1,996
320	Water Treatment Equipment _____	98,402	10,649	_____	10,649
330	Distribution Reservoirs and Standpipes _____	137,650	18,653	_____	18,653
331	Transmission and Distribution Mains _____	305,422	51,426	_____	51,426
333	Services _____	45,376	6,370	_____	6,370
334	Meters and Meter Installations _____	27,361	5,129	_____	5,129
335	Hydrants _____	9,090	1,893	_____	1,893
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 _____	902	_____	_____	0
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____	_____
	<b>Total Depreciable Water Plant In Service _____</b>	<b>\$ 666,980</b>	<b>\$ 104,376</b>	<b>\$ _____</b>	<b>\$ 104,376</b>

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Cont'd)**

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	39,336
_____	_____	_____	_____	_____	13,697
_____	_____	_____	_____	_____	109,051
_____	_____	_____	_____	_____	156,303
_____	_____	_____	_____	_____	356,848
_____	_____	_____	_____	_____	51,746
_____	_____	_____	_____	_____	32,490
_____	_____	_____	_____	_____	10,983
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	902
_____	_____	_____	_____	_____	_____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ align="right">771,356

UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		40,722	1,824	38,898	38,898
February		42,321	1,192	41,129	41,129
March		53,832	2,231	51,601	51,601
April		54,625	1,068	53,557	53,557
May		62,246	1,176	61,070	61,070
June		48,196	1,272	46,924	46,924
July		50,924	1,868	49,056	49,056
August		47,814	2,083	45,731	45,731
September		59,822	1,368	58,454	58,454
October		60,701	1,898	58,803	58,803
November		49,674	1,817	47,857	47,857
December		38,551	1,900	36,651	36,651
Total for year		609,428	19,697	589,731	589,731

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

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

N/A

UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

**WATER TREATMENT PLANT INFORMATION**

Type of treatment (reverse osmosis, etc.): Chlorination  
Methods used (sedimentation, chemical, aerated, etc.): Chemical Injection

**LIME TREATMENT**

Unit rating (GPM): N/A Manufacturer: \_\_\_\_\_

**FILTRATION**

Type and area:  Pressure - Square Feet: \_\_\_\_\_  
 Gravity - GPM/Square Feet: \_\_\_\_\_

**MAINS**

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS BEGINNING OF YEAR (in feet)	ADDITIONS	RETIREMENTS	MAINS END OF YEAR (in feet)
PVC	16"	4,150			4,150
PVC	12"	32,462	3,003		35,465
PVC	10"	9,236			9,236
PVC	8"	49,620	8,231		57,851
PVC	6"	63,774	2,141		65,915
PVC	4"	12,690	504		13,194
PVC	2"	4,659			4,659
Total feet of mains		176,591	13,879		190,470

**SERVICES AND METERS**

METERS IN SERVICE	METERS BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	METERS END OF YEAR
5/8" - 3/4"	2,553	270		2,823
1"	16			16
1 1/2"				10
2"	10			
3"	5			5
4"	2			2
6"				
8"				
Other (Specify): _____				
Total meters in service	2,586	270		2,856
Total meters in stock (Under construction)		(93)		(93)
Number of services in use	2,586	177		2,763



UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	#1 1983	#2 1985	#3 1986	#4 1987
Types of Well Construction and Casing _____	Submersible w/ iron casing	Submersible w/ iron casing	Turbine w/ iron casing	Turbine w/ iron casing
Depth of Wells _____	200'	440'	265'	216'
Diameters of Wells _____	8"	10"	10"	10"
Pump - GPM _____	300	550	610	1,020
Motor - HP _____	30	30	60	75
Yeilds of Wells in GPD _____	21,473	83,189	169,082	339,063
Auxillary Power _____	None	None	125 kw Generator	125 kw Generator

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete, or pneumatic) _____	Steel	Steel	Steel	
Capacity of Tank _____	650,000	10,000	10,000	
Ground of Elevated _____	Elevated	Ground	Ground	

**HIGH SERVICE PUMPING**

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



UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	#5 1995			
Types of Well Construction and Casing _____	Turbine w/ iron casing			
Depth of Wells _____	378'			
Diameters of Wells _____	12"			
Pump - GPM _____	1,100			
Motor - HP _____	75			
Yeilds of Wells in GPD _____	Unknown			
Auxillary Power _____	125 kw Generator			

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete, or pneumatic) _____				
Capacity of Tank _____				
Ground of Elevated _____				

**HIGH SERVICE PUMPING**

MOTORS (a)	(b)	(c)	(d)	(e)
Manufacturer _____				
Type _____				
Rated Horsepower _____				
<b>PUMPS</b>				
Manufacturer _____				
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

**SOURCE OF SUPPLY**

List for each source of supply:		See detail of wells on Page W-8	
Gallons per day of source _____	3,168,000	_____	_____
Type of source _____	Wells	_____	_____

**WATER TREATMENT FACILITIES**

List for each water treatment facility:			
Type _____	Gas Chlorination	_____	_____
Make _____	Capital Mdl # 481	_____	_____
Gallons per day capacity _____	3,168,000	_____	_____
Method of measurement _____	Flow Meter	_____	_____

**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 ERC's \* that system can efficiently serve. 4,616
- Estimated annual increase in ERC's \* . Approximatly 200
- List fire fighting facilities and capacities Fire Hydrant - 152; 4" overhead Quickfill - 1
- List percent of certificate area where service connection are installed (total for each county). 60 %; Marion County
- What is the current need for system upgrading and/or expansion? None
- What are plans for future upgrading and/or expansion? None
- Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? Henigar & Ray, Ocala, Florida
- Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? Yes

\* ERC = (Total Gallons Sold / 365 Days) / 350 Gallons Per Day

UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
5/8"	Displacement	1.0	2,823	2,823
3/4"	Displacement	1.5		
1"	Displacement	2.5	16	40
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	10	80
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	5	125
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	2	100
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
<b>Total Water System Meter Equivalents</b> -----				3,168

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS**

$$\left( \frac{589,731,000}{\text{(total gallons sold)}} / 365 \text{ days} \right) / 350 \text{ gpd} = 4,616$$

**SEWER  
OPERATION  
SECTION**

UTILITY NAME: Decca Utilities

**SEWER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____
354	Structure and Improvements _____	_____	_____	_____
360	Collection Sewers - Force _____	279,751	17,257	_____
361	Collection Sewers - Gravity _____	1,622,411	178,124	_____
362	Special Collecting Structures _____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____
371	Pumping Equipment _____	227,091	15,878	_____
380	Treatment and Disposal Equipment _____	2,302,758	_____	_____
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 _____	10,090	_____	_____
395	Power Operated Equipment _____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____
	Total Sewer Plant _____	\$ 4,442,101	\$ 211,259	\$ _____

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**SEWER UTILITY PLANT MATRIX**

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 GENERAL PLANT (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
297,008		297,008			
1,800,535		1,800,535			
242,969			242,969		
2,302,758				2,302,758	
10,090					10,090
\$ <u>4,653,360</u>	\$ _____	\$ <u>2,097,543</u>	\$ <u>242,969</u>	\$ <u>2,302,758</u>	\$ <u>10,090</u>



UTILITY NAME: Decca Utilities

SEWER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			COLLECTION EXPENSES - OPERATIONS (d)	COLLECTION EXPENSES - MAINTENANCE (e)
701	Salaries and Wages - Employees _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders _____	_____	_____	_____
704	Employee Pensions and Benefits _____	_____	_____	_____
710	Purchased Sewage Treatment _____	_____	_____	_____
711	Sludge Removal Expense _____	29,415	_____	_____
715	Purchased Power _____	92,467	_____	_____
716	Fuel for Power Purchased _____	_____	_____	_____
718	Chemicals _____	11,754	_____	_____
720	Materials and Supplies _____	21,382	_____	_____
731	Contractual Services - Engineering _____	7,829	_____	_____
732	Contractual Services - Accounting _____	1,311	_____	_____
733	Contractual Services - Legal _____	3,881	_____	_____
734	Contractual Services - Management Fees _____	152,779	_____	7,639
735	Contractual Services - Other _____	87,809	_____	41,418
741	Rental of Building/Real Property _____	1,226	_____	_____
742	Rental of Equipment _____	_____	_____	_____
750	Transportation Expense _____	_____	_____	_____
756	Insurance - Vehicle _____	_____	_____	_____
757	Insurance - General Liability _____	_____	_____	_____
758	Insurance - Workmens Compensation _____	_____	_____	_____
759	Insurance - Other _____	_____	_____	_____
760	Advertising Expense _____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense _____	_____	_____	_____
767	Regulatory Commission Expenses Other _____	_____	_____	_____
770	Bad Debt Expense _____	_____	_____	_____
775	Miscellaneous Expenses _____	500	_____	_____
	Total Sewer Utility Expenses _____	\$ 410,353	\$ _____	\$ 49,057





UTILITY NAME: Decca Utilities

SEWER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
	Flat Rate Revenues:			\$
521.1	Residential Revenues _____	_____	_____	_____
521.2	Commercial Revenues _____	_____	_____	_____
521.3	Industrial Revenues _____	_____	_____	_____
521.4	Revenues From Public Authorities _____	_____	_____	_____
521.5	Multiple Family Dwelling Revenues _____	_____	_____	_____
521.6	Other Revenues _____	_____	_____	_____
	Total Flat Rate Revenues _____	_____	_____	_____
	Measured Revenues:			
522.1	Residential Revenues _____	2,521	2,783	672,082
522.2	Commercial Revenues _____	27	27	22,955
522.3	Industrial Revenues _____	_____	_____	_____
522.4	Revenues From Public Authorities _____	_____	_____	_____
522.5	Multiple Family Dwelling Revenues _____	_____	_____	_____
	Total Measured Revenues _____	2,548	2,810	695,037
523	Revenues From Public Authorities _____	_____	_____	_____
524	Revenues From Other Systems _____	_____	_____	_____
525	Interdepartmental Revenues _____	_____	_____	_____
	Totals _____	2,548	2,810	695,037
	Other Sewer Revenues:			
530	Guarenteed Revenues _____	_____	_____	_____
531	Sale of Sludge _____	_____	_____	_____
532	Forfeited Discounts _____	_____	_____	_____
534	Rents From Sewer Property _____	_____	_____	_____
535	Interdepartmental Rents _____	_____	_____	_____
536	Other Sewer Revenues _____	_____	_____	_____
	Total Other Sewer Revenues _____	_____	_____	_____
	Total Sewer Operating Revenues _____	_____	_____	\$ 695,037

UTILITY NAME: Decca Utilities

BASIS FOR SEWER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (f)
351	Organization _____		%	%
352	Franchises _____		%	%
354	Structure and Improvements _____		%	3.70 %
360	Collection Sewers - Force _____	27	%	2.50 %
361	Collection Sewers - Gravity _____	40	%	%
362	Special Collecting Structures _____		%	%
363	Services to Customers _____		%	%
364	Flow Measuring Devices _____		%	%
365	Flow Measuring Installations _____		%	%
370	Receiving Wells _____		%	6.67 %
371	Pumping Equipment _____	15	%	5.56 %
380	Treatment and Disposal Equipment _____	18	%	%
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 _____		%	6.67 %
394	Laboratory Equipment _____	15	%	10.00 %
395	Power Operated Equipment _____	10	%	%
396	Communication Equipment _____		%	%
397	Miscellaneous Equipment _____		%	%
398	Other Tangible Plant _____		%	%
	Sewer Plant Composite Depreciation Rate _____		%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Decca Utilities

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
354	Structure and Improvements _____	_____	_____	_____	10,719
360	Collection Sewers - Force _____	53,118	10,719	_____	43,304
361	Collection Sewers - Gravity _____	248,347	43,304	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	16,059
371	Pumping Equipment _____	81,283	16,059	_____	127,932
380	Treatment and Disposal Equipment _____	373,003	127,932	_____	_____
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 _____	_____	_____	_____	673
394	Laboratory Equipment _____	699	673	_____	0
395	Power Operated Equipment _____	902	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Depreciable Sewer Plant In Service _____	\$ 757,352	\$ 198,687	\$ _____	\$ 198,687

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.



UTILITY NAME: Decca Utilities  
 SYSTEM NAME: Same

YEAR OF REPORT  
 December 31, 1997

PUMPING EQUIPMENT

	1	2	3	4	5	6
Lift station number _____						
Make or type and nameplate data of pump _____	Hydromatic 4"	Hydromatic 4"	Flyght 4"	Hydromatic 4"	Hydromatic 4"	Hydromatic 4"
Year installed _____	1985	1986	1987	1988	1991	1992
Rated capacity_ (GPM) _____	200	300	150	250	175	90
Size _____	6'	6'	6'	6'	6'	5'
Power:						
Electric _____	X	X	X	X	X	X
Mechanical _____						
Nameplate data of motor _____	7.5 HP 230V 26A	15 HP 460V 26A	7.5 HP 230V 20A	7.5 HP 208V 28A	5 HP 480V 7.6A	5 HP 460V 7.8A

	7	8	9	10	11
Lift station number _____					
Make or type and nameplate data of pump _____	Hydromatic 4"	Hydromatic 6"	Hydromatic 4"	Hydromatic 4"	Hydromatic 4"
Year installed _____	1993	1993	1995	1996	1996
Rated capacity_ (GPM) _____	200	700	132	183	183
Size _____	72"	124"	4"	4"	4"
Power:					
Electric _____	X	X	X	X	X
Mechanical _____					
Nameplate data of motor _____	2 x 5 HP 460V 7.6A	2 x 25 HP 460V 34A	5 HP 230V 29.5A	5 HP 480V 7.6A	5 HP 480V 7.6A

SERVICE CONNECTIONS

Size (inches) _____	4"				
Type (PVC, VCP, etc) _____	PVC				
Average length _____	40'				
Number of active service connections _____	2,810				
Beginning of year _____	2,548				
Added during year _____	262				
Retired during year _____					
End of year _____	2,810				
Give full particulars concerning inactive connections _____	None				



UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) _____	8"	10"	_____	_____	_____	_____
Type of main _____	PVC	PVC	_____	_____	_____	_____
Length of main (nearest foot):						
Beginning of year _____	45,327	1,203	_____	_____	_____	_____
Added during year _____	12,317	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	57,644	1,203	_____	_____	_____	_____
MANHOLES:						
Size (inches) _____	4'	_____	_____	_____	_____	_____
Type (Brick/Concrete) _____	Precast	_____	_____	_____	_____	_____
Number:	Concrete	_____	_____	_____	_____	_____
Beginning of year _____	673	_____	_____	_____	_____	_____
Added during year _____	46	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	719	_____	_____	_____	_____	_____

FORCE MAINS

FORCE MAINS:						
Size (inches) _____	6"	12"	4"	10"	_____	_____
Type of main _____	PVC	PVC	PVC	PVC	_____	_____
Length of main (nearest foot):						
Beginning of year _____	11,735	7,050	1,400	4,350	_____	_____
Added during year _____	825	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	12,560	7,050	1,400	4,350	_____	_____



UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

**TREATMENT PLANT**

Manufacturer _____	<u>Davco</u>	<u>Davco</u>	
Type _____	<u>Activated Sludge</u>	<u>Activated Sludge</u>	
"Steel" or "Concrete" _____	<u>Steel</u>	<u>Steel</u>	
Total Capacity _____	<u>.400 MGD</u>	<u>.400 MGD</u>	
Average Daily Flow _____	<u>283,477</u>	<u>Combined</u>	
Effluent Disposal _____	<u>Evaporation/Percolation</u>	<u>Evaporation/Percolation</u>	
Total Gallons of Sewage Treated _____	<u>103,469,000</u>	<u>Combined</u>	

**MASTER LIFT STATION PUMPS**

Manufacturer _____	<u>#2</u>	<u>#8</u>	<u>#12</u>			
Capacity _____ (GPM)	<u>Hydromatic</u> <u>300 GPM</u>	<u>Hydromatic</u> <u>700 GPM</u>	<u>Hydromatic</u> <u>501 GPM</u>			
Motor: Mfr. _____						
Horsepower _____	<u>15</u>	<u>25</u>	<u>10</u>			
Power (Electric or Mechanical) _____	<u>Electric</u>	<u>Electric</u>	<u>Electric</u>			

**OTHER SEWER SYSTEM INFORMATION**

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

- Maximum number of ERC's \* which can be served. 1,031
- Estimated annual increase in ERC's \* . Approximately 200
- List permit numbers required by Chapter 14-17, Rules of the Department of Environmental Regulation (DER) for systems in operation. D042-215425
- State any plans and estimated completion dates for any enlargements of this system. None
- If the present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
  - Evaluation of the present plant or plants in regard to meeting the DER's rules.
  - Plans for funding and construction of the required upgrading.
  - Have these plans been coordinated with the DER? N/A
  - Do they concur? \_\_\_\_\_
  - When will construction begin? \_\_\_\_\_
- In what percent of your certificated area have service connections been installed? 60 %

\* ERC = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment.

**YEAR OF REPORT**  
December 31, 1997

UTILITY NAME: Decca Utilities  
SYSTEM NAME: Same

**CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
5/8"	Displacement	1.0	2,783	2,783
3/4"	Displacement	1.5		
1"	Displacement	2.5	10	25
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	10	80
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	5	125
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	2	100
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Sewer System Meter Equivalents -----				3,113

**CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS**

$$\frac{(103,469,000 \text{ (total gallons treated)} / 365 \text{ days})}{275 \text{ gpd}} = \underline{1.031}$$