

CLASS "B"

WATER and/or SEWER UTILITIES

(Gross Revenue of \$150,000 or More but Less Than \$750,000 Each)

ANNUAL REPORT

OF

RECEIVED

MAY 1 1992

MS630 MS 51
Jasmine Lakes Utilities Corporation
151B U.S. Highway 19, Suite C
Holiday, FL 34691-5696

Fla. Public Service Commission
Division of Water and Sewer

110-W 083-S
Certificate Number(s)



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DIVISION OF
WATER AND SEWER
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FOR THE
YEAR ENDED DECEMBER 31, 19 91

Cronin, Jackson, Nixon & Wilson

CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JOHN H. CRONIN, JR., C.P.A.
ROBERT H. JACKSON, C.P.A.
ROBERT C. NIXON, C.P.A.
JAMES L. WILSON, C.P.A.
HOLLY M. TOWNER, C.P.A.
JAMES L. CARLSTEDT, C.P.A.

2560 GULF-TO-BAY BOULEVARD
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CLEARWATER, FLORIDA 34625-4419
(813) 791-4020
TELECOPIER
(813) 797-3602

April 27, 1992

Officers and Directors Jasmine Lakes Utilities Corporation

We have compiled the 1991 PSC Annual Report of Jasmine Lakes Utilities Corporation in the accompanying prescribed form in accordance with standards established 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 Jasmine Lakes Utilities Corporation. 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

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission
Division of Water and Sewer
101 East Gaines Street
Tallahassee, Florida 32399-0873

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**EXECUTIVE
SUMMARY**

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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

YES NO
(X) ()

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
(X) ()

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO
(X) ()

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
(X) ()

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 chief executive officer of the utility) *

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

NA

(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.

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: JASMINE LAKES UTILITIES CORP

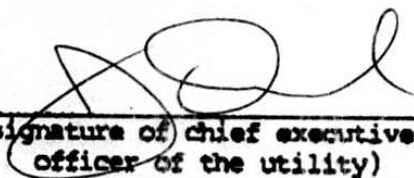
YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

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

- | | | |
|-------|-----|--|
| YES | NO | |
| (X) | () | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES | NO | |
| (X) | () | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES | NO | |
| (X) | () | 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 | |
| (X) | () | 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) chief executive officer of the utility

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



 (signature of) chief financial officer of the utility

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

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ANNUAL REPORT OF

JASMINE LAKES UTILITIES CORP
(Exact Name of Utility)

County: PASCO

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

151B U.S. HIGHWAY 19 SUITE C
HOLIDAY FL 34691

Telephone: (813) 848-0275

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

Robert C. Nixon, CPA
CADNIN, JACKSON, NIXON & WILSON CPA'S
2560 GULF-TO-BAY BLVD. SUITE 200
CLEARWATER, FLA. 34625 Telephone: (813) 791-4020

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

JAMES DREHER
151B U.S. HIGHWAY 19 SUITE C
HOLIDAY FL 34691

Telephone: (813) 848-0275

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

CADNIN, JACKSON, NIXON + WILSON, CPA'S.

Date of original organization of the utility: 03/26/90

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.	James Dreher	100 %
2.		%
3.		%
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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
JAMES DREHER	PRESIDENT	Jasmine Lakes Utilities, Corp.	GENERAL
ROBERT C. NIXON	CPA	CRONIN, JACKSON NIXON + WILSON	ACCOUNTING + RATE MATTERS
F. MARSHALL DETERDING	ATTORNEY	ROSE, SUNDBLUM + BENTLEY	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: JASMINE LAKES UTILITIES Corp

YEAR OF REPORT
DECEMBER 31, 1991

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.

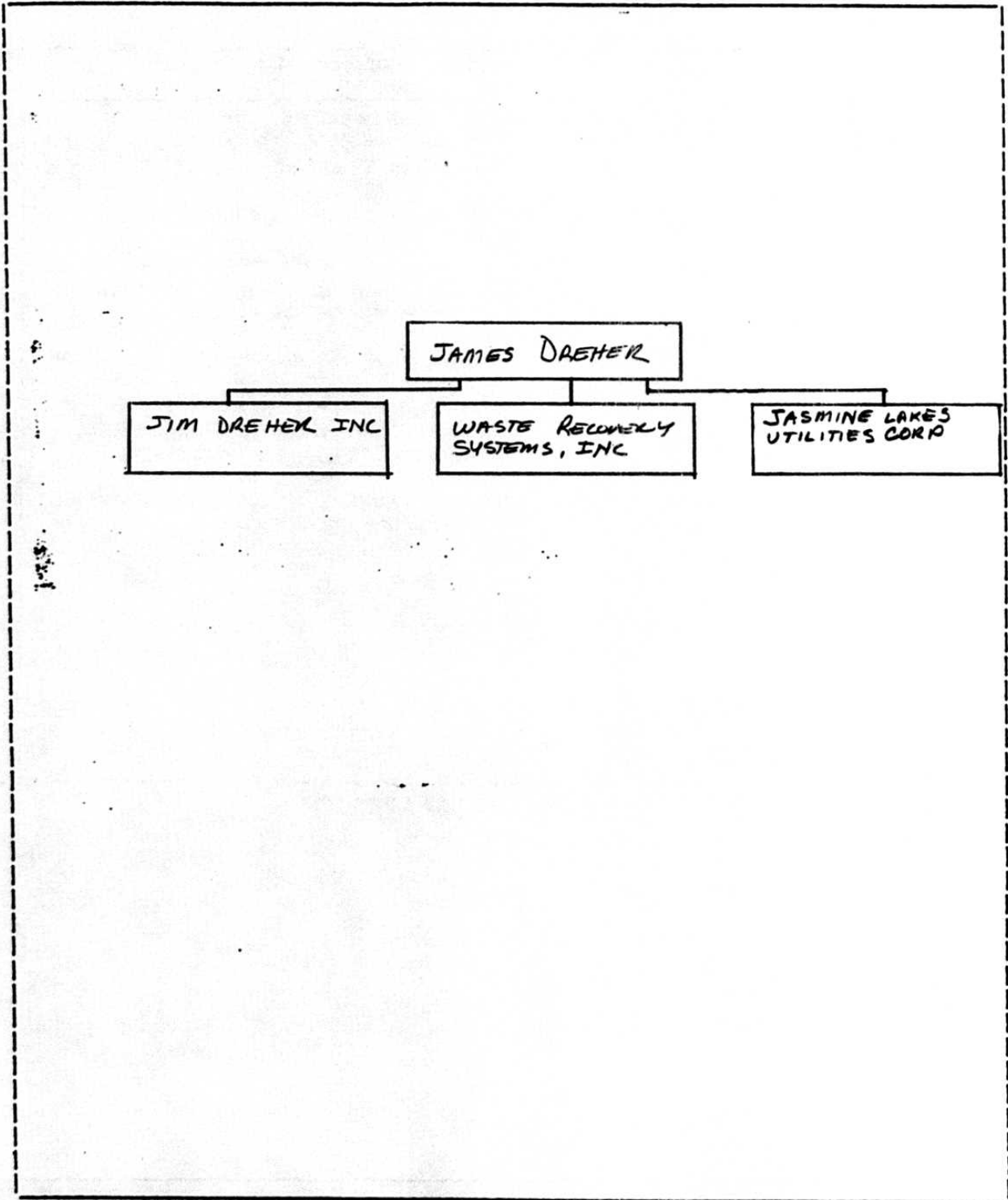
- A.) THE COMPANY ACQUIRED THE UTILITY FROM JASMINE LAKES SERVICES, INC. ON 7/1/1990. PLEASE REFER TO FLORIDA PUBLIC SERVICE COMMISSION DOCKET # 900291-WS
- B.) THE COMPANY PROVIDES WATER AND SEWER SERVICES
- C.) THE UTILITIES GOALS CONTINUE TO BE THE PROVIDING OF QUALITY WATER AND SEWER SERVICE AND EARNING A FAIR RETURN ON THE INVESTMENT IN PLANT IN SERVICE.
- D.) WATER AND SEWER SERVICES AS WELL AS GARBAGE COLLECTION AND STREET LIGHTING.
- E.) THE UTILITY IS CURRENTLY BUILT-OUT AND NO FURTHER EXPANSION OF THE DEVELOPMENT AREA IS PROJECTED.
- F.) THERE WERE NO MAJOR TRANSACTIONS HAVING A MATERIAL EFFECT ON OPERATIONS IN THE CURRENT YEAR.

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/31/91

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).



UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

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)
JAMES DAEHER	PRESIDENT	98	\$ 74,500.00 \$ \$ \$ \$ \$ \$ \$ \$

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)
JAMES DAEHER	PRESIDENT	26	\$ \$ \$ \$ \$ \$ \$ \$ \$

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
JAMES DREHER	Executive/ Stockholder	OFFICER/ DIRECTOR	JIM DREHER INC
James Dreher	TRASH HAULING	OFFICER/ DIRECTOR	WASTE RECOVERY SYSTEMS, INC.

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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)
NONE				\$

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: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

COMPOSITE STATISTICS FOR ALL
PRIVATELY OWNED WATER AND SEWER UTILITIES UNDER AGENCY JURISDICTION

DESCRIPTION (a)	WATER (b)	SEWER (c)
PLANT (Intrastate Only)(000's Omitted):		
Plant in Service	\$ 602	\$ 932
Construction Work In Progress		
Plant Acquisition Adjustment		
Plant Held For Future Use		
Materials and Supplies		
Less:		
Accumulated Depreciation and Accumulated Amortization	247	228
Contributions In Aid Of Construction (net)	107	102
Net Book Cost	\$ 248	\$ 602
REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):		
Operating Revenues	\$ 358	\$ 126
Depreciation and Amortization Expense	\$ 12	\$ 20
Income Tax Expense		
Taxes Other Than Income	28	24
Other Operating Expenses	317	172
Total Operating Expenses	\$ 357	\$ 216
Net Operating Income	\$ 1	\$ <90>
Other Income	\$ 17	\$ 17
Other Income Deductions	<24>	<24>
Net Income	\$ <6>	\$ <97>
CUSTOMERS (Intrastate Only):		
Residential - Yearly Average	1528	1516
Commercial - Yearly Average	32	32
Industrial - Yearly Average		
Others - Yearly Average	2	
Total	1562	1548
OTHER STATISTICS (Intrastate Only):		
Average Annual Residential Use Per 1,000 Gallons	57	51
Average Annual Residential Cost Per 1,000 Gallons	\$ 4.01	\$ 2.76
Average Residential Monthly Bill	\$ 17.19	\$ 6.51
Gross Plant Investment Per Customer	\$ 385	\$ 602

**FINANCIAL
SECTION**

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-105	Utility Plant	F-5	\$ 1535045	\$ 1509229
106-110	Less: Accumulated Depreciation and Amortization	F-6	474785	433323
	Net Plant		\$ 1060260	\$ 1075906
114-115	Utility Plant Acquisition Adjustments (Net)	F-5	(1) 517414	
	Other Plant Adj. (Specify)			
	Total Net Utility Plant		\$ 1042846	\$ 1075906
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-7	\$ 10000	\$ 10000
122	Less: Accumulated Depreciation and Amortization		375	
	Net Nonutility Property		\$ 9625	\$ 10000
123	Investment In Associated Companies	F-8		
124	Utility Investments	F-8		
125	Other Investments	F-8		
127	Other Special Funds	F-8		
	Total Other Property & Investments		\$ 9,625	\$ 10000
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 4898	\$ 8480
132	Special Deposits	F-7		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9	68027	55021
145	Accounts Receivable from Associated Companies	F-10	200	200
146	Notes Receivable from Associated Companies	F-10		
151	Material and Supplies			
162	Prepayments	F-11		500
171	Accrued Interest and Dividends Receivable			
174	Misc. Current and Accrued Assets		500	
	Total Current and Accrued Assets		\$ 73625	\$ 64201

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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	\$ 1361	\$ 1513
182	Extraordinary Property Losses	F-12		
186	Misc. Deferred Debits	F-11	30578	
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$ 21939	\$ 1513
	TOTAL ASSETS AND OTHER DEBITS		\$ 1,148,035	\$ 1,151,620

NOTES TO THE BALANCE SHEET

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

- (1) Non-recognized Acquisition Adjustment per Order NO. 900291-US (Certificate transfer) issued Nov. 7, 1990.
- (2) The utility is currently involved in litigation with Pasco County, concerning the alleged discriminatory nature of the bulk water rates charged to the Utility. The Utility is withholding payment to Pasco County for such services pending the outcome of such litigation on the advice of Counsel. The accounts payable balance includes \$171,998 of accrued Expense for purchased water in 1991 and \$106,847 in 1990. The accrued purchased water Expenses were based on the actual County billings to the Utility.

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-14	\$ 10000	\$ 10000
204	Preferred Stock Issued	F-14		
211	Other Paid-In Capital		240000	240000
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-15	223336	130980
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		\$ 26,664	\$ 129020
LONG TERM DEBT				
221	Bonds	F-16		
223	Advances from Associated Companies	F-16		
224	Other Long Term Debt	F-14	439225	394871
	Total Long Term Debt		\$ 439225	\$ 394871
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		\$ 310728	\$ 161235
232	Notes Payable	F-13	35000	
233	Accounts Payable to Associated Co.	F-13	38780	21520
234	Notes Payable to Associated Co.	F-13		100000
235	Customer Deposits (garbage)		14987	20267
236	Accrued Taxes	F-17	59483	35933
237	Accrued Interest	F-18		
238	Accrued Dividends			
239	Matured Long Term Debt			52116
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-19	14591	
	Total Current and Accrued Liabilities		\$ 473269	\$ 391051

UTILITY NAME: JASMINE LAKES UTILITIES CORPYEAR OF REPORT
DECEMBER 31, 1991

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-12	\$	\$
252	Advances for Construction	F-19		
253	Other Deferred Credits			18092
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$	\$ 18092
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions In Aid of Construction	F-20	\$ 355476	\$ 355476
272	Accumulated Amortization of Contributions In Aid of Construction	F-21	146599	136890
	Total Net C.I.A.C.		\$ 208877	\$ 218586
ACCUMULATED DEFERRED INCOME TAXES				
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		\$	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ <u>1,148,035</u>	\$ <u>1,151,620</u>

YEAR OF REPORT
DECEMBER 31, 1991

FILITY NAME: JASMINE LAKES UTILITIES CORP

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	\$ 234751	F-3(b)	\$ 467,564
401	Operating Expenses	\$ 324692	F-3(b)	\$ 489,599
403	Depreciation Expense	13190	F-6	31753
406	Amortization of Utility Plant Acquisition Adjustment			
407	Amortization Expense			
408.1	Taxes Other Than Income	23186	F-17	52130
409.1	Income Taxes		F-17	
410.10	Deferred 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	\$ 341068		\$ 573,482
	Utility Operating Income (LOSS)	\$ (106317)		\$ (105,918)
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)] (LOSS)	\$ (106317)		\$ (105,918)

F-3(a)

COMPARATIVE OPERATING STATEMENT (Cont'd)

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	SEWER (i)	OTHER (j)
W-3	\$ 341,584	S-3	\$ 125,980	\$ N/A
W-2	\$ 317,720	S-2	\$ 121,879	\$
F-6	115,025	F-6	202,480	
F-6		F-6		
F-17	229,000	F-17	242,222	
F-17		F-17		
	\$ 357,133		\$ 216,349	\$
	\$ <15,549>		\$ <90,369>	\$
	\$ <15,549>		\$ <90,369>	\$

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

COMPARATIVE OPERATING STATEMENT (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)] <u><LOSS></u>	\$ <u><106,317></u>		\$ <u><105,918></u>
	OTHER INCOME AND DEDUCTIONS			
415	Revenues From Merchandising, Jobbing and Contract Deductions	\$		\$
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			
420	Allowance for Funds Used During Construction			
421	Nonutility Income	<u>4047</u>		<u>50,215</u>
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions	\$ <u>4047</u>		\$ <u>50,215</u>
	TAXES APPLICABLE TO OTHER INCOME			
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	\$		\$
	INTEREST EXPENSE			
427	Interest Expense	\$ <u>18700</u>	F-18	\$ <u>46501</u>
428	Amortization of Debt Discount & Expense	<u>12</u>	F-12	<u>152</u>
429	Amortization of Premium on Debt		F-12	
	Total Interest Expense	\$ <u>18710</u>		\$ <u>46653</u>
	EXTRAORDINARY ITEMS			
433	Extraordinary Income	\$		\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items	\$		\$
	NET INCOME <u><LOSS></u>	\$ <u><120,980></u>		\$ <u><102,350></u>

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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	\$ 602840	\$ 932205
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-6	246854	227931
110	Accumulated Amortization	F-6		
271	Contributions In Aid of Construction	F-20	193231	162245
252	Advances for Construction	F-19		
	Subtotal		\$ 162755	\$ 542029
	Additions:			
272	Accumulated Amortization of Contributions In Aid of Construction	F-21	86180	60419
	Subtotal		\$ 248935	\$ 602448
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-5		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5		
	Working Capital Allowance (3) <u>182,211</u>		39715	21485
	Other (Specify):			
	RATE BASE		\$ 288650	\$ 623933
	UTILITY OPERATING INCOME <u><loss></u>		\$ <15,549>	\$ <90,369>
	ACHIEVED RATE OF RETURN		— %	— %

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Balance Sheet Method, beginning-year end average.

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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	\$602840	\$932205	\$ N/A	\$1535045
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work In Progress				
	Total Utility Plant	\$602840	\$932205	\$	\$1535045

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):				
Allocation of System Cost per Staff Report 10/4/90 - Non-Recognized for rate Making Purposes	\$ N/A	\$ <18092>	\$ N/A	\$ <18092>
Total Plant Acquisition Adjs.	\$	\$ <18092>	\$	\$ <18092>
ACCUMULATED AMORTIZATION (115):				
	\$	\$ 678	\$	\$ 678
Total Accumulated Amortization	\$	\$ 678	\$	\$ 678
Net Acquisition Adjustments	\$	\$ <17414>	\$	\$ <17414>

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$ 229939	\$ 203384	\$ N/A	\$ 433323
Credit during year:				
Accruals charged to Account 108	\$ 16915	\$ 24547		\$ 41462
Accruals charged other accounts (specify)				

Salvage				
Other credits (specify)				

Total credits	\$ 16915	\$ 24547	\$	\$ 41462
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				

Total debits	\$	\$	\$	\$
Balance end of year	\$ 246854	\$ 227931	\$	\$ 474785

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$ N/A	\$	\$	\$
Credit during year:				
Accruals charged to Account 110	\$	\$	\$	\$
Other credits (specify)				

Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Other debits (specify)				

Total debits	\$	\$	\$	\$
Balance end of year	\$	\$	\$	\$

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

NONUTILITY PROPERTY (ACCT. 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121. Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
<u>COST OF GARBAGE ASSETS</u>	\$ <u>10000</u>	\$ _____	\$ _____	\$ <u>10000</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<u>Total Nonutility Property</u>	\$ <u>10,000</u>	\$ _____	\$ _____	\$ <u>10,000</u>

SPECIAL DEPOSITS (ACCT. 132)

Report hereunder all special deposits carried in Accounts 132.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (ACCT. 132): <u>NONE</u>	\$ _____
_____	_____
_____	_____
_____	_____
<u>Total Special Deposits</u>	\$ _____

UTILITY NAME JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123) <u>NONE</u>	\$ \$ \$ \$ \$	\$ \$ \$ \$ \$
Total Investment In Associated	\$	\$
UTILITY INVESTMENTS (ACCT. 124): <u>NONE</u>	\$ \$ \$ \$ \$	\$ \$ \$ \$ \$
Total Utility Investments	\$	\$
OTHER INVESTMENTS (ACCT. 125): <u>NONE</u>	\$ \$ \$ \$ \$	\$ \$ \$ \$ \$
Total Other Investments	\$	\$
SPECIAL FUNDS (ACCT. 127): <u>NONE</u>	\$	\$
Total Special Funds	\$	\$

UTILITY NAME JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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)
ACCOUNTS RECEIVABLE:	
Customer Accounts Receivable (Acct. 141):	
Water -----	\$ 34414
Sewer -----	13509
Other -----	20104
Total Customer Accounts Receivable -----	\$ 68027
OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
-----	\$ -----
-----	-----
Total Other Accounts Receivable -----	-----
NOTES RECEIVABLE (Acct. 144):	
-----	\$ -----
-----	-----
Total Notes Receivable -----	68027
Total Accounts and Notes Receivable -----	\$ -----
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)	
Balance first of year -----	\$ -----
Add: Provision for uncollectibles for current year -----	\$ -----
Collections of accounts previously written off -----	-----
Utility accounts -----	-----
Others -----	-----
Total Additions -----	\$ -----
Deduct accounts written off during year:	
Utility Accounts -----	\$ -----
Other -----	-----
Total accounts written off -----	\$ -----
Balance end of year -----	\$ -----
Total Accounts and Notes Receivable - Net -----	\$ 68027

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
WASTE RECOVERY SYSTEMS	\$ 200
Total -----	\$ <u>200</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	\$	\$
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
Total -----		\$ <u> </u>

UTILITY NAME JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

PREPAYMENTS (ACCT. 162)

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance <u>NONE</u>	\$
Prepaid Rents	-----
Prepaid Interest	-----
Prepaid Taxes	-----
Other Prepayments (Specify):	-----

Total Prepayments	\$ -----

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) <u>LEGAL EXPENSES FOR PASCO COUNTY WATER LITIGATION.</u>	----- <u>20578</u>
Total Miscellaneous Deferred Debits	\$ ----- <u>20578</u>

UTILITY NAME JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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):		
<u>COST OF NOTE TO JASMINE LAKES SERVICES TDC</u>	\$ <u>152</u>	\$ <u>1361</u>
	---	---
Total Unamortized Debt Discount and Expense	\$ <u>152</u>	\$ <u>1361</u>
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
<u>NONE</u>	\$ ---	\$ ---
	---	---
Total Unamortized Premium on Debt	\$ ---	\$ ---

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
<u>NONE</u>	\$ ---

Total Extraordinary Property Losses	\$ ---

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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: <u>C. ZUBILLAGA</u>	<u>5/22/91</u>	<u>5/21/93</u>	<u>12.0%</u>	<u>INTEREST ONLY/CTR</u>	\$ <u>35000</u>
Total Account 232					\$ <u>35000</u>
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES: <u>NA</u>					\$
Total Account 234					\$

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
<u>JAMES BREHER</u>	\$ <u>38480</u>
Total	\$ <u>38480</u>

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

CAPITAL STOCK (ACCTS. 201 and 204)

DESCRIPTION (a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share	\$ 1	\$ N/A
Shares authorized	10000	
Shares issued and outstanding	10000	
Total par value of stock issued	\$ 10000	\$
Dividends declared per share for year	\$ 0	\$

LONG TERM DEBT (ACCT. 224)

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)	
JASMINE LAKE SERVICES, INC. DATE OF ISSUE: 7/1/1990 DATE OF MATURITY: 7/1/2000 MORTGAGE NOTE PRINCIPLE AND INTEREST PAID MONTHLY	10 %	MONTHLY	\$ 439225
Total			\$ 439225

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

STATEMENT OF RETAINED EARNINGS

- Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
- 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 <u><Deficit></u>	\$ <u><120980></u>
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 <u><LOSS></u>	\$ <u><102356></u>
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	\$
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	\$
	-----	-----
	-----	-----
	Total Appropriated Retained Earnings	\$
	Total Retained Earnings <u><DEFICIT></u>	\$ <u><223336></u>

Notes to Statement of Retained Earnings:

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 1991

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)	
<i>NONE</i>	§		\$
	§		-----
	§		-----
	§		-----
	§		-----
	§		-----
	§		-----
	§		-----
	§		-----
	§		-----
	§		-----
Total			\$ -----

ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
<i>NONE</i>	\$

Total	\$ -----

ACCRUED TAXES (ACCT. 236)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year	\$ 18408	\$ 17525	\$ N/A	\$ 35933
408.10	Accruals Charged:				
408.11	Utility Regulatory Assessment Fees	\$ 16127	\$ 5669		\$ 21796
408.12	Property Taxes	7429	1453		8882
408.13	Payroll Taxes	3940	3940		7880
409.10	Other Taxes & Licenses	432	75		507
409.11	Federal Income Taxes				
410.10	State Income Taxes				
410.11	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)				
	Total Taxes Accrued	\$ 27908	\$ 24222	\$	\$ 52130
	Taxes Paid During Year:				
408.10	Utility Regulatory Assessment Fees	7871	2693		10564
408.11	Property Taxes	5407	970		6377
408.12	Payroll Taxes	1198	1198		2396
408.13	Other Taxes & Licenses	432	75		507
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	\$ 14913	\$ 13667	\$	\$ 28580
	Balance End of Year	\$ 31403	\$ 28080	\$	\$ 59483

UTILITY NAME: JASMINE LAKES UTILITIES

YEAR OF REPORT
DECEMBER 31, 1991

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:	\$		\$	\$	\$
JASMINE LAKES SERVICES, INC.	0	427	44365	44365	0
INTEREST - BUBILLAGA	0	427	2136	2136	0
Total Account No. 237.1	\$		\$ 46501	\$ 46501	\$
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES:	\$		\$	\$	\$
Total Account No. 237.2	\$		\$	\$	\$
Total Account No. 237	\$ 0		\$ 46501	\$ 46501	\$ 0

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)
NONE	\$	\$		\$
Total	\$	\$		\$

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)

DESCRIPTION (a)	BALANCE END OF YEAR (b)
1990 ACCRUED OFFICERS & DIRECTORS FEES WITHHOLDING PAYABLE	\$ 14621 <30>
Total Miscellaneous Current And Accrued Liabilities	\$ <u>14591</u>

ADVANCES FOR CONSTRUCTION (ACCT. 252)

NAME OF PAYOR (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$		\$	\$	\$
Total	\$		\$	\$	\$

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 193231	\$ 162245	\$ NA	\$ 355476
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$	\$	\$	\$
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")				
Total Credits	\$ 193,231	\$ 162,245	\$	\$ 355,476
Less debits charged during the year (All debits charged during the year must be explained below)	\$	\$	\$	\$
Total Contributions In Aid of Construction	\$ 193231	\$ 162245	\$	\$ 355476

Explain all debits charged to Account 271 below:

NONE

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGES (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	WATER (d)	SEWER (e)
<u>NONE</u>		\$	\$	\$
<u>Total Credits</u>			\$	\$

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (AOCT. 272)

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>80770</u>	\$ <u>56120</u>	\$	\$ <u>136890</u>
Dedits during year:				
Accruals charged to Account 272	\$ <u>5410</u>	\$ <u>4299</u>	\$	\$ <u>9709</u>
Other debits (specify):				
Total debits	\$ <u>5410</u>	\$ <u>4299</u>	\$	\$ <u>9709</u>
Credits during year (specify):				
Total Credits	\$	\$	\$	\$
Balance end of year	\$ <u>86180</u>	\$ <u>60419</u>		\$ <u>146599</u>

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

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		\$	\$
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Total Credits -----		\$ -----	\$ -----

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

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 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 the group members.

DESCRIPTION (a)	REF. (b)	AMOUNT (c)
Net income for the year		\$ <102356>
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
<u>ACCELERATED DEPRECIATION OF PLANT IN SERVICE</u>		(1)
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <102356>
Computation of tax: The tax return for 1991 has not been completed at this time. It is expected that tax depreciation will exceed book depreciation resulting in a tax loss.		NONE

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00 %		%

- (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:	_____ %
Commission order approving AFUDC rate:	_____

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

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 Cos					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**WATER
OPERATION
SECTION**

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization	\$ 13672	\$ 211	\$
302	Franchises			
303	Land and Land Rights	2570		
304	Structures and Improvements	1577		
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	50944		
308	Infiltration Galleries and Tunnels			
309	Supply Mains	120272		
310	Power Generation Equipment			
311	Pumping Equipment	18100		
320	Water Treatment Equipment	13077		
330	Distribution Reservoirs and Standpipes	121423		
331	Transmission and Distribution Mains	152384		
333	Services	29726		
334	Meters and Meter Installations	27832	1881	
335	Hydrants			
339	Other Plant and Miscellaneous Equipment			
340	Office Furniture and Equip.	2223		
341	Transportation Equipment	5000	5200	
342	Stores Equipment			
343	Tools, Shop and Garage Equip.		602	
344	Laboratory Equipment			
345	Power Operated Equipment		636	
346	Communication Equipment			
347	Miscellaneous Equipment		240	
348	Other Tangible Plant		270	
	Total Water Plant	\$ 593800	\$ 9040	\$

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

WATER UTILITY PLANT MATRIX

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (h)	.3 WATER TREATMENT PLANT (i)	.4 TRANSMISSION AND DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
\$ 13883	\$ 13883	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX
2570	XXXXXXXXXXXXX	2570	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1577	XXXXXXXXXXXXX	1577	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
50944	XXXXXXXXXXXXX	50944	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
120272	XXXXXXXXXXXXX	120272	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
18100	XXXXXXXXXXXXX	18100	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
13077	XXXXXXXXXXXXX	XXXXXXXXXXXXX	13077	XXXXXXXXXXXXX	XXXXXXXXXXXXX
121423	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	121423	XXXXXXXXXXXXX
152384	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	152384	XXXXXXXXXXXXX
29726	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	29726	XXXXXXXXXXXXX
59713	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	59713	XXXXXXXXXXXXX
7223	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	7223
10200	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	10200
622	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	622
636	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	636
240	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	240
270	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	270
\$ 602840	\$ 13883	\$ 193463	\$ 13077	\$ 363246	\$ 19171

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

WATER UTILITY EXPENSE ACCOUNTS

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	\$ 19332	\$ 1200	
603	Salaries and Wages - Officers, Directors and Majority Stockholders	32250	5625	
604	Employee Pensions and Benefits	1809		
610	Purchased Water	17199	17199	XXXXXXXXXXXXXXXX
615	Purchased Power	2252	1226	XXXXXXXXXXXXXXXX
616	Fuel for Power Purchased			XXXXXXXXXXXXXXXX
618	Chemicals	2106		
620	Materials and Supplies	3259		923
631	Contractual Services - Eng.			
632	Contractual Services - Acct.	1965		
633	Contractual Services - Legal	8536		
634	Contractual Services - Management Fees	18072	3300	
635	Contractual Services - Other	23729	2092	560
641	Rental of Building/Real & Property	8953	5653	
642	Rental of Equipment	1225		
650	Transportation Expenses	3754		
656	Insurance - Vehicle	1023		
657	Insurance - General Liability			
658	Insurance - Workman's Compensation			
659	Insurance - Other			
660	Advertising Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
666	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
667	Regulatory Commission Expenses - Other		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
670	Bad Debt Expense	1304	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
675	Miscellaneous Expenses	10448		
	Total Water Utility Expenses	\$ 317,720	\$ 192,094	\$ 1463

(1) See note (2) on page F-1(b).

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)
\$ 2400		\$ 3600		\$ 2425	\$ 9707
7500		3750		3750	16625
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
1026					1889
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
1547	559				
	85		2871		
					1965
					8526
	1100	8972		4450	250
2542	5005	3642	3503		5390
					3300
					1220
					3754
					1023
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	1304	25
	303				10,145
\$ 15015	\$ 7052	\$ 19969	\$ 6374	\$ 11929	\$ 63,824

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1520	1520	\$ 305,900
461.2	Metered Sales to Commercial Customers	32	32	19,155
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings	1	1	1,319
	Total Metered Sales	1561	1561	\$ 338,246
	Fire Protection Revenue:			
462.1	Public Fire Protection			\$
462.2	Private Fire Protection	1	1	1,777
	Total Fire Protection Revenue	1	1	\$ 1,777
464	Other Sales To Public Authorities			\$
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Totals	1562	1562	\$ 340,023
	Other Water Revenues:			
469	Guaranteed Revenues			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			87
472	Rents From Water Property			1474
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1561
	Total Water Operating Revenues			\$ 341,584

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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 (e)
301	ORGANIZATION	40		2.5%
304	Structures and Improvements	40		2.5%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	40		2.5%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	40		2.5%
310	Power Generation Equipment			
311	Pumping Equipment	40		2.5%
320	Water Treatment Equipment	40		2.5%
330	Distribution Reservoirs and Standpipes	40		2.5%
331	Transmission and Distribution Mains	40		2.5%
333	Services	40		2.5%
334	Meters and Meter Installations	40		2.5%
335	Hydrants			
339	Other Plant and Miscellaneous Equipment			
340	Office Furniture and Equip.	10		10.0%
341	Transportation Equipment	5		20.0%
342	Stores Equipment			
343	Tools, Shop and Garage Equip.	5		20.0%
344	Laboratory Equipment			
345	Power Operated Equipment	5		20.0%
346	Communication Equipment			
347	Miscellaneous Equipment	5		20.0%
348	Other Tangible Plant	5		20.0%
	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: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

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	85	344		344
304	Structures and Improvements	\$ 10	\$ 39	\$	\$ 39
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	21,873	1,274		12,74
308	Infiltration Galleries and Tunnels				
309	Supply Mains	51,642	3,027		3,027
310	Power Generation Equipment				
311	Pumping Equipment	2,776	453		453
320	Water Treatment Equipment	5,245	327		327
330	Distribution Reservoirs and Standpipes	52,141	3,036		3,036
331	Transmission and Distribution Mains	3,714	3,810		3,810
333	Services	1,276	698		698
334	Meters and Meter Installations	3,852	1,470		1,470
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equip.	2,491	722		722
341	Transportation Equipment	250	1,560		1,560
342	Stores Equipment				
343	Tools, Shop and Garage Equip.		60		60
344	Laboratory Equipment		64		64
345	Power Operated Equipment		64		64
346	Communication Equipment		24		24
347	Miscellaneous Equipment		27		27
348	Other Tangible Plant				
	Total Depreciable Water Plant In Service	\$ 229,939	\$ 16,915	\$	\$ 16,915

* 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)
					429
\$	\$	\$	\$	\$	49
					23147
					54649
					8229
					5572
					55172
					40952
					13460
					39992
					3213
					1810
					60
					64
					24
					27
\$	\$	\$	\$	\$	246854

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

SYSTEM NAME: JASMINE LAKES

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	5348	2146		7494	2262
February	5230	1436		6666	2031
March	5286	2161		7947	2123
April	6997	1996		8993	7271
May	7661	1495		9156	8404
June	6525	1429		7954	8184
July	5421	2031		7452	6214
August	5608	2310		7926	6697
September	5230	2190		7925	7740
October	6492	2163		8655	7686
November	7434	2020		9454	7123
December	4341	2015		6356	7630
Total for year	<u>72573</u>	<u>23405</u>	<u>1566</u> <small>WATER USED AT SEWER PLANT</small>	<u>95978</u>	<u>88865</u>

If water is purchased for resale, indicate the following:

Vendor PASCO COUNTY UTILITIES DEPT.

Point of delivery 4" METER - LABURNUM AND 8" METER - PINEAPPLE

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

N/A

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

UTILITY SYSTEM: JASMINE LAKES

WATER TREATMENT PLANT INFORMATION

Type of treatment (reverse osmosis, etc.): _____

Methods used (sedimentation, chemical, aerated, etc.): CHEMICAL CHLORINATION

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	1	3840			3840
PVC	2	12930			12930
PVC	2 1/2	9310			9310
PVC	3	2400			2400
PVC	3 1/2	1800			1800
PVC	4	11250			11250
PVC	6	30005			30005
PVC	8	6087			6087
	12	1000			1000
Total feet of mains		84622			84622

SERVICES AND METERS

METERS IN SERVICE	METERS BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	METERS END OF YEAR
5/8" - 3/4"	1509			1509
1"	53			53
2"				
3"				
4"				
6"				
8"				
Other (Specify): _____				
Total meters in service	1562			1562
Total meters in stock	10			10
Number of services in use	1562			1562

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

SYSTEM NAME: JASMINE LAKES

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1972	1976		
Types of Well Construction and Casing	DRILLED IRON	DRILLED IRON		
Depth of Wells	275'	200'		
Diameters of Wells	8"	8"		
Pump - GPM	240	240		
Motor - HP	1/2	1/2		
Yields of Wells in GPD	UNK	UNK		
Auxiliary Power	Propane	Propane		

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	PNEUMATIC	CONCRETE		
Capacity of Tank	15000	550000		
Ground or Elevated	GROUND	GROUND		

HIGH SERVICE PUMPING

MOTORS (a)	(b)	(c)	(d)	(e)
Manufacturer	PEERLESS			
Type	ELECTRIC			
Rated Horsepower	50			
PUMPS				
Manufacturer	PEERLESS			
Type	HORIZONTAL			
Capacity in GPM	800			
Average Number Of Hours Operated Per Day	24			
Auxiliary Power	PROPANE			

UTILITY NAME: JASMINE LAKES UTILITIES CORP

UTILITY SYSTEM: JASMINE LAKES

YEAR OF REPORT DECEMBER 31, 1991

SOURCE OF SUPPLY

List for each source of supply:			
Gals. per day of source	<u>332000</u>	<u>65000</u>	-----
Type of source	<u>PASCO COUNTY UTIL</u>	<u>WELLS</u>	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:			
Type	<u>CHLORINATION</u>	-----	-----
Make	<u>VAK</u>	-----	-----
Gals. per day capacity	<u>65000</u>	-----	-----
Method of measurement	<u>FLOW METERS</u>	-----	-----

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. 1633
- Estimated annual increase in ERC's * . NONE - SERVICE AREA IS BUILT-OUT
- List fire fighting facilities and capacities. 30 ELBE HYDRANTS
- List percent of certificated area where service connections are installed (total for each county). 100%
- What is the current need for system upgrading and/or expansion? NONE
- What are plans for future system upgrading and/or expansion? INTERCONNECT WITH CITY OF PORT RICHEY
- Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? NR
- Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? NR

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

UTILITY NAME: JASMINE LAKES UTILITIES Corp

YEAR OF REPORT
DECEMBER 31, 1991

UTILITY SYSTEM: JASMINE LAKES

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	1540	1540
3/4"	Displacement	1.5		
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	5	40
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
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 Water System Meter Equivalents				1633

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(80,368,000 / 365 days) / 350 gpd = 692
(total gallons sold)

**SEWER
OPERATION
SECTION**

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

SEWER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$ 13672	\$ 400	\$
352	Franchises			
353	Land and Land Rights	5822		
354	Structures and Improvements	15654		
360	Collection Sewers - Force	254981		
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment	97643	74	
380	Treatment and Disposal Equip.	483656	10027	
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant and Miscellaneous Equipment	35514	3630	
390	Office Furniture and Equip.	6507		
391	Transportation Equipment	5000		
392	Stores Equipment			
393	Tools, Shop and Garage Equip.			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant		2645	
	Total Sewer Plant	\$ 915429	\$ 16776	\$

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)
\$ 14072	\$ 14072	\$XXXXXXXXXXXXXX	\$XXXXXXXXXXXXXX	\$XXXXXXXXXXXXXX	\$XXXXXXXXXXXXXX
5802	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
15654	XXXXXXXXXXXXXX	5802	-----	15654	-----
254981	XXXXXXXXXXXXXX	254981	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
94717	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	94717	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
493683	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	493683	XXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXX
39144	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	39144	XXXXXXXXXXXXXX
6502	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	6502
502	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	502
-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----
-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----
-----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	-----
2645	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	2645
\$ 932205	\$ 14072	\$ 260783	\$ 94717	\$ 548481	\$ 14152

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

SEWER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)
701	Salaries and Wages - Employees	\$ 19307	\$ 2400	
703	Salaries and Wages - Officers, Directors and Majority Stockholders			
704	Employee Pensions and Benefits	37250	5625	
710	Purchased Sewage Treatment	1889	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
711	Sludge Removal Expense	11246	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
715	Purchased Power	23523		XXXXXXXXXXXXXX
716	Fuel for Power Purchased			XXXXXXXXXXXXXX
718	Chemicals	2987		
720	Materials and Supplies	2529		
731	Contractual Services - Eng.			
732	Contractual Services - Acct.	1965		
733	Contractual Services - Legal	265		
734	Contractual Services - Management Fees			
735	Contractual Services - Other	18605	2000	
741	Rental of Building/Real Property	33573		4844
742	Rental of Equipment	3300		
750	Transportation Expenses	1225		
756	Insurance - Vehicle	3254		
757	Insurance - General Liability	1023		
758	Insurance - Workman's Compensation			
759	Insurance - Other			
760	Advertising Expense		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
770	Bad Debt Expense	533	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
775	Miscellaneous Expenses	8425		221
	Total Sewer Utility Expenses	\$ 171879	\$ 10025	\$ 5065

SEWER EXPENSE ACCOUNT MATRIX

.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 1200		\$ 3600		\$ 2400	\$ 9707
3750		2500		3750	16625
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	11246	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6330	XXXXXXXXXXXXXXXXXX	17173	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	2987	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	74		2455		
					196
					76
2640		13715			250
2542	4360	10463	9347		2020
					3300
					1220
					3254
					1022
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	533	XXXXXXXXXXXXXXXXXX
			416		7700
\$ 10462	\$ 4434	\$ 66684	\$ 12215	\$ 6683	\$ 50311

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

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	1516	1516	\$ 118476
522.2	Commercial Revenues	32	32	6222
522.3	Industrial Revenues			7
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
Total Measured Revenues				\$ 124505
523	Revenues From Public Authorities			\$
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Totals				\$ 124505
Other Sewer Revenues:				
530	Guaranteed Revenue			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			1475
Total Other Sewer Revenues				\$
Total Sewer Operating Revenues				\$ 125980

UTILITY NAME: JASMINE LAKES UTILITIES, CORP

YEAR OF REPORT
DECEMBER 31, 1991

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 (e)
351	ORGANIZATION	40		2.5%
354	Structures and Improvements	40		2.5%
360	Collection Sewers - Force	40		2.5%
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment	40		2.5%
380	Treatment and Disposal Equip.	40		2.5%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant and Miscellaneous Equipment	40		2.5%
390	Office Furniture and Equip.	10		10.0%
391	Transportation Equipment	5		20.0%
392	Stores Equipment			
393	Tools, Shop and Garage Equip.			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	5		20.0%
	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: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>91</u>

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	85	347		347
354	Structures and Improvements	\$ 767	\$ 391	\$	\$ 391
360	Collection Sewers - Force	114128	6325		6325
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment	35239	2367		2367
380	Treatment and Disposal Equip.	35314	12217		12217
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	15882	934		934
390	Office Furniture and Equip.	1739	651		651
391	Transportation Equipment	250	1000		1000
392	Stores Equipment				
393	Tools, Shop and Garage Equip.				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant		265		265
	Total Depreciable Sewer Plant In Service	\$ 203384	\$ 24547	\$	\$ 24547

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

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT: DECEMBER 31, 1991

UTILITY SYSTEM: JASMINE LAKES

PUMPING EQUIPMENT

	- 1 -	- 2 -	- 3 -	- 4 -	- 5 -	- 6 -
Lift station number						
Make or type and nameplate data of pump	MYERS		HYDR	HYDR	EMH	BARNES
Year installed	1990		1971	1971	1973	1991
Rated capacity	200		150	125	325	150
Size	4"		4"	4"	6"	4"
Power:						
Electric	EL		EL	EL	EL	EL
Mechanical						
Nameplate data of motor	UNK		UNK	UNK	UNK	UNK

	- 2 -					
Lift station number						
Make or type and nameplate data of pump	BARNES					
Year installed	1991					
Rated capacity	150					
Size	3"					
Power:						
Electric	EL					
Mechanical						
Nameplate data of motor	UNK					

SERVICE CONNECTIONS

Size (inches)	4"					
Type (PVC, VCP, etc.)	VCP					
Average length	VARIOUS					
Number of active service connections	1548					
Beginning of year	1548					
Added during year						
Retired during year						
End of year	1548					
Give full particulars concerning inactive connections						

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

UTILITY SYSTEM: JASMINE LAKES

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) -----	6"	8"	10"	-----	-----	-----
Type of main -----	VLP	VLP	VLP	-----	-----	-----
Length of main (nearest foot):						
Beginning of year -----	1901	66,578	3330	-----	-----	-----
Added during year -----	-----	-----	-----	-----	-----	-----
Retired during year -----	-----	-----	-----	-----	-----	-----
End of year -----	1901	66,578	3330	-----	-----	-----
MANHOLES:						
Size -----						
Type <u>BRICK CONCRETE</u> -----						
Number:						
Beginning of year -----	357	-----	-----	-----	-----	-----
Added during year -----	-----	-----	-----	-----	-----	-----
Retired during year -----	-----	-----	-----	-----	-----	-----
End of year -----	357	-----	-----	-----	-----	-----

FORCE MAINS

FORCE MAINS:						
Size (inches) -----	4"	6"	8"	-----	-----	-----
Type of main -----	CL	PVC	AC	-----	-----	-----
Length of main (nearest foot):						
Beginning of year -----	2513	3187	5200	-----	-----	-----
Added during year -----	-----	-----	-----	-----	-----	-----
Retired during year -----	-----	-----	-----	-----	-----	-----
End of year -----	2513	3187	5200	-----	-----	-----

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

SYSTEM NAME: JASMINE LAKES

TREATMENT PLANT

Manufacturer	MARBLE		
Type	EXTENDED AIR		
"Steel" or "Concrete"	CONCRETE		
Total Capacity	3650000		
Average Daily Flow	215416		
Effluent Disposal	PERCOLATION POND		
Total Gallons of Sewage Treated	78627000		

MASTER LIFT STATION PUMPS

Manufacturer	MYERS	HYDRAMATIC	HYDRAMATIC	EMU	GOULD	BARNES
Capacity (GPD)	200	150	150	375	150	150
Motor: Mfr.	US MOTOR	US MOTOR	US MOTOR	US MOTOR	US MOTOR	US MOTOR
Horsepower	2.5	2.5	2	1.5	2.5	2
Power: (Electric or Mechanical)	EL	EL	EL	EL	EL	EL

OTHER SEWER SYSTEM INFORMATION

- Maximum number of ERC's * which can be served. 1583
- Estimated annual increase in ERC's *. None - Service Area is built-out
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. DC 51-17447B
- State any plans and estimated completion dates for any enlargements of this system. NONE
- If 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? _____
 - Do they concur? _____
 - When will construction begin? _____
- In what percent of your certificated area have service connections been installed? 100%

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

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

UTILITY NAME: JASMINE LAKES UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1991

UTILITY SYSTEM: JASMINE LAKES

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	1541	1541
3/4"	Displacement	1.5		
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
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				1583

CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

($\frac{78,627,000}{(\text{total gallons treated})} / 365 \text{ days}) / 275 \text{ gpd} = \underline{783}$