

CLASS "G"
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WATER AND/OR WASTEWATER UTILITIES

WATER AND SEWER
(Gross Revenue of Less Than \$200,000 Each)
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ANNUAL REPORT

OF

WS634-02-AR
South Pasco Utilities, Inc.
P. O. Box 16800
Tampa, FL 33687-6800

Submitted To The

STATE OF FLORIDA

STATE OF FLORIDA
DEPARTMENT OF
REGULATION

03/20/02 11:11:14

APPROVED
FOR THE PUBLIC SERVICE
COMMISSION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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FINANCIAL SECTION

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class C**

Company:

For the Year Ended December 31, 2002

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ _____	\$ _____	\$ _____
Commercial	18675	18675	-
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Water Operating Revenue	\$ 18675	\$ 18675	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ 18675	\$ 18675	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class C**

Company:

For the Year Ended December 31, 2002

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ _____	\$ _____	\$ _____
Commercial	22825	22825	-
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Wastewater Operating Revenue	\$ 22825	\$ 22825	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ 22825	\$ 22825	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

REPORT OF

SOUTH PASCO UTILITIES, INC.

(EXACT NAME OF UTILITY)

P.O. BOX 16800 TAMPA, FL 33687-6800	11401 HIGHWAY 301 N THONOTOSASSA, FL 33592	PASCO
Mailing Address	Street Address	County

Telephone Number (813) 986-2489 Date Utility First Organized 02/09/1990

Fax Number (813) 986-3189 E-mail Address _____

Sunshine State One-Call of Florida, Inc. Member No. _____

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

- Individual
 Sub Chapter S Corporation
 1120 Corporation
 Partnership

Name, Address and phone where records are located: 11401 HIGHWAY 301 N, THONOTOSASSA, FL 33592
 (NO MAIL DELIVERY AT THIS ADDRESS)

Name of subdivisions where services are provided: HILLCREST R.V. RESORT

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>GEORGE L. BLACK, JR.</u>	<u>DIRECTOR</u>	<u>P.O. BOX 16800</u> <u>TAMPA, FL 33687-6800</u>	
Person who prepared this report: <u>GEORGE S. CHAGARIS</u> <u>SMITH & ASSOCIATES, CPAs, P.A.</u>	<u>C.P.A.</u>	<u>3601 W. KENNEDY BL, #G</u> <u>TAMPA, FL 33609-2810</u>	
Officers and Managers: <u>GEORGE L. BLACK, JR.</u>	<u>DIRECTOR</u>	<u>P.O. BOX 16800</u> <u>TAMPA, FL 33687-6800</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>GEORGE L. BLACK, JR.</u>	<u>100</u>	<u>P.O. BOX 16800</u> <u>TAMPA, FL 33687-6800</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, _____	0
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial_____		<u>18,675</u>	<u>22,825</u>	_____	<u>41,500</u>
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue___		\$ <u>18,675</u>	\$ <u>22,825</u>	\$ _____	\$ <u>41,500</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>9,952</u>	\$ <u>13,816</u>	\$ _____	\$ <u>23,768</u>
Depreciation Expense____	F-5	<u>2,925</u>	<u>4,740</u>	_____	<u>7,665</u>
CIAC Amortization Expense_	F-8	_____	_____	_____	_____
Taxes Other Than Income__	F-7	<u>1,544</u>	<u>1,527</u>	_____	<u>3,071</u>
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ <u>14,421</u>	<u>20,083</u>	<u>0</u>	\$ <u>34,504</u>
Net Operating Income (Loss)		\$ <u>4,254</u>	\$ <u>2,742</u>	\$ <u>0</u>	\$ <u>6,996</u>
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
Depreciation Recapture		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
Net Income (Loss)		\$ <u>4,254</u>	\$ <u>2,742</u>	\$ <u>0</u>	\$ <u>6,996</u>

S

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 0

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)_____	\$ <u>84,974</u>	\$ <u>143,754</u>	\$ _____	\$ <u>228,728</u>
Construction Work in Progress (105)_____	_____	_____	_____	_____
Other (Specify) _____ _____	_____	_____	_____	_____
Total Utility Plant_____	\$ <u>84,974</u>	\$ <u>143,754</u>	\$ <u>0</u>	\$ <u>228,728</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year_____	\$ <u>41,179</u>	\$ <u>63,344</u>	\$ _____	\$ <u>104,523</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account_____	\$ <u>2,048</u>	\$ <u>4,026</u>	\$ _____	\$ <u>6,074</u>
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
Amort. Of Organization	877	714	_____	1,591
Total Credits_____	\$ <u>2,925</u>	\$ <u>4,740</u>	\$ _____	\$ <u>7,665</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal_____	_____	_____	_____	_____
Other debits (specify)	_____	_____	_____	_____
Depreciation recapture/adj.	_____	_____	_____	0 *
Total Debits_____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Balance End of Year_____	\$ <u>44,104</u>	\$ <u>68,084</u>	\$ <u>0</u>	\$ <u>112,188</u>

* Treated as income to current year.

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, _____ 0
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CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	n/a
Shares authorized _____	750	_____
Shares issued and outstanding _____	500	_____
Total par value of stock issued _____	500	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ n/a	\$ 1,126
Changes during the year (Specify):		
NET INCOME(LOSS) _____	_____	6,996
ROUNDING ADJUSTMENT _____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ 8,122

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

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

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 0

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax_____	_____	_____	_____	_____
Taxes Other Than Income:_____	_____	_____	_____	_____
State ad valorem tax_____	_____	_____	_____	_____
Local property tax_____	_____	_____	_____	_____
Regulatory assessment fee_ _ _	840	1,027	_____	1,867
Other (Specify)_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued_____	\$ 840	\$ 1,027	\$ _____	\$ 1,867

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
BENNETT SEPTIC	\$ 0	\$ 2,680	SLUDGE REMOVAL
SMITH & ASSOCIATES	\$ 700	\$ 700	REGULATORY ACCOUNTING
SMITH & ASSOCIATES	\$ 275	\$ 275	INCOME TAX ACCOUNTING
MAHON WWW	\$ 6,970	\$ 4,647	CERTIFIED OPERATION & TESTING
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	_____	_____	_____
6) Less Accumulated Amortization_____	_____	_____	_____
7) Net CIAC_____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total_____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Add Credits During Year:_____	_____	_____	_____
Deduct Debits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, _____ 0
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SCHEDULE "A"

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

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

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

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	<u> </u> %
Commission Order Number approving AFUDC rate:	<u> </u>

**WATER
OPERATING
SECTION**

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 0

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 19,288	\$ _____	\$ _____	\$ 19,288
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	14,000	_____	_____	14,000
304	Structures and Improvements__	2,183	_____	_____	2,183
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	13,635	_____	_____	13,635
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	9,342	_____	_____	9,342
310	Power Generation Equipment__	_____	_____	_____	_____
311	Pumping Equipment_____	13,468	_____	_____	13,468
320	Water Treatment Equipment____	2,389	_____	_____	2,389
330	Distribution Reservoirs and Standpipes_____	9,303	_____	_____	9,303
331	Transmission and Distribution Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	1,175	_____	_____	1,175
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	_____	_____	_____	_____
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	191	_____	_____	191
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment____	_____	_____	_____	_____
346	Communication Equipment____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 84,974	\$ 0	\$ 0	\$ 84,974

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 0

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	0 %	3.57% %	\$ 1,131	\$	\$ 78	\$ 1,209
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0 %	3.70% %	7,323		505	7,828
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	0 %	3.13% %	4,234		292	4,526
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	0 %	5.88% %	11,484		792	12,276
320	Water Treatment Equipment	7	0 %	14.29% %	2,389		0	2,389
330	Distribution Reservoirs & Standpipes	30	0 %	3.33% %	4,495		310	4,805
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations	17	0 %	5.88% %	725		69	794
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	0 %	6.67% %	189		2	191
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 31,970	\$ 0	\$ 2,048	\$ 34,018 *

* This amount should tie to Sheet F-5.

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
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 _____	1,532
616	Fuel for Power Production _____	_____
618	Chemicals _____	440
620	Materials and Supplies _____	_____
630	Contractual Services:	
	Billing _____	_____
	Professional _____	975
	Testing _____	6,970
	Other _____	0
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	35
	Total Water Operation And Maintenance Expense _____	\$ 9,952 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)	
			Start of Year (d)	End of Year (e)		
Residential Service						
5/8"	D	1.0	_____	_____	_____	
3/4"	D	1.5	_____	_____	_____	
1"	D	2.5	_____	_____	_____	
1 1/2"	D,T	5.0	_____	_____	_____	
General Service						
5/8"	D	1.0	_____	_____	_____	
3/4"	D	1.5	_____	_____	_____	
1"	D	2.5	_____	_____	_____	
1 1/2"	D,T	5.0	_____	_____	_____	
2"	D,C,T	8.0	_____	_____	_____	
3"	D	15.0	_____	_____	_____	
3"	C	16.0	_____	_____	_____	
3"	T	17.5	_____	_____	_____	
Unmetered Customers						
Other (Specify)	6"	50.0	1	1	50.0	
** D = Displacement C = Compound T = Turbine			Total	1	1	50.0

UTILITY NAME: _____ SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, _____ 0
--

SYSTEM NAME: _____ HILLCREST R.V. RESORT

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	1987	_____	_____	_____
Types of Well Construction and Casing_____	14" Steel Surface Casing cemented to 125', 10" steel liner to 415'	_____	_____	_____
Depth of Wells_____	415'	_____	_____	_____
Diameters of Wells_____	10"	_____	_____	_____
Pump - GPM_____	650	_____	_____	_____
Motor - HP_____	40	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD_____	577000	_____	_____	_____
Auxiliary Power_____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Pneumatic	_____	_____	_____
Capacity of Tank_____	5,000 Gallons	_____	_____	_____
Ground or Elevated_____	Ground	_____	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer_____	n/a	_____	_____	_____
Type_____	_____	_____	_____	_____
Rated Horsepower_____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer_____	n/a	_____	_____	_____
Type_____	_____	_____	_____	_____
Capacity in GPM_____	_____	_____	_____	_____
Average Number of Hours Operated Per Day_____	_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____	_____

UTILITY NAME: _____ SOUTH PASCO UTILITIES, INC YEAR OF REPORT
 DECEMBER 31, 0

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	577,000	_____	_____
Type of Source _____	Well	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	Gas Chlorinator	_____	_____
Make _____	Regal	_____	_____
Permitted Capacity (GPD) _____	577,000	_____	_____
High service pumping	_____	_____	_____
Gallons per minute _____	n/a	_____	_____
Reverse Osmosis _____	n/a	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating _____	n/a	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. _____	n/a	_____	_____
Gravity GPD/Sq.Ft. _____	n/a	_____	_____
Disinfection	_____	_____	_____
Chlorinator _____	yes	_____	_____
Ozone _____	no	_____	_____
Other _____	no	_____	_____
Auxiliary Power _____	no	_____	_____

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, _____	0
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SYSTEM NAME: HILLCREST R.V. RESORT

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * the system can efficiently serve. _____ 131
2. Maximum number of ERCs * which can be served. _____ 1649
3. Present system connection capacity (in ERCs *) using existing lines. _____ 1649
4. Future connection capacity (in ERCs *) upon service area buildout. _____ 1518
5. Estimated annual increase in ERCs *. _____ 20
6. Is the utility required to have fire flow capacity? _____ No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None

9. When did the company last file a capacity analysis report with the DEP? _____
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____ 208491.01
12. Water Management District Consumptive Use Permit # _____ 651-4914
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

* An ERC is determined based on one of the following methods:
(a) If actual flow data are available from the preceding 12 months:
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:
$$ERC = (\text{Total SFR gallons sold (omit 000/365 days/350 gallons per day)})$$

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, _____ 0
--

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 19,287	\$ _____	\$ _____	\$ 19,287
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	9,642	_____	_____	9,642
354	Structures and Improvements_	4,139	_____	_____	4,139
355	Power Generation Equipment_	_____	_____	_____	_____
360	Collection Sewers - Force_____	_____	_____	_____	_____
361	Collection Sewers - Gravity_____	_____	_____	_____	_____
362	Special Collecting Structures_	_____	_____	_____	_____
363	Services to Customers_____	_____	_____	_____	_____
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_	_____	_____	_____	_____
370	Receiving Wells_____	28,018	_____	_____	28,018
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	73,915	7,300	_____	81,215
381	Plant Sewers_____	1,453	_____	_____	1,453
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	_____	_____	_____	_____
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_	_____	_____	_____	_____
396	Communication Equipment_	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 136,454	\$ 7,300	\$ 0	\$ 143,754 *

* This amount should tie to sheet F-5.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	0 %	3.70%	\$ 2,219	\$	\$ 153	\$ 2,372
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells	27	0 %	3.70%	13,274		1,035	14,309
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	27	0 %	3.70%	39,701		2,793	42,494
381	Plant Sewers	32	0 %	3.13%	653		45	698
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ 55,847	\$ 0	\$ 4,026	\$ 59,873 *

* This amount should tie to Sheet F-5.

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
704	Employee Pensions and Benefits_____	_____
710	Purchased Wastewater Treatment_____	_____
711	Sludge Removal Expense_____	2,680
715	Purchased Power_____	3,575
716	Fuel for Power Production_____	_____
718	Chemicals_____	1,026
720	Materials and Supplies_____	_____
730	Contractual Services:	
	Billing_____	_____
	Professional_____	975
	Testing_____	4,647
	Other_____	_____
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	913
	Total Wastewater Operation And Maintenance Expense_____	\$ <u>13,816</u> *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers					
Other (Specify)	6"	50.0	1	1	50.0
** D = Displacement C = Compound T = Turbine			<u>1</u>	<u>1</u>	<u>50.0</u>

UTILITY NAME: _____ SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, _____ 0
--

PUMPING EQUIPMENT

Lift Station Number_____	<u>1</u>	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump_____	<u>Gorman-Rupp</u>	_____	_____	_____	_____	_____
_____	<u>2-13A2b</u>	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed_____	<u>1987</u>	_____	_____	_____	_____	_____
Rated capacity_____	<u>350 GPM</u>	_____	_____	_____	_____	_____
Size_____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric_____	<u>Electric</u>	_____	_____	_____	_____	_____
Mechanical_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor_____	<u>Dayton</u>	_____	_____	_____	_____	_____
_____	<u>3N732-3HP</u>	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches)_____	<u>8"</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.)_____	<u>PVC</u>	_____	_____	_____	_____	_____
Average length_____	<u>60'</u>	_____	_____	_____	_____	_____
Number of active service connections_____	<u>1</u>	_____	_____	_____	_____	_____
Beginning of year_____	<u>1</u>	_____	_____	_____	_____	_____
Added during year_____	<u>0</u>	_____	_____	_____	_____	_____
Retired during year_____	<u>0</u>	_____	_____	_____	_____	_____
End of year_____	<u>1</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)_____	_____	_____	_____	_____	<u>8"</u>	_____	_____	_____
Type of main_____	_____	_____	_____	_____	<u>PVC</u>	_____	_____	_____
Length of main (nearest foot)_____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year_____	_____	_____	_____	_____	<u>437</u>	_____	_____	_____
Added during year_____	_____	_____	_____	_____	<u>0</u>	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	<u>0</u>	_____	_____	_____
End of year_____	_____	_____	_____	_____	<u>437</u>	_____	_____	_____

MANHOLES

Size (inches)_____	<u>N/A</u>	_____	_____	_____
Type of Manhole_____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year_____	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____
End of Year_____	_____	_____	_____	_____

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

SYSTEM NAME: HILLCREST R.V. RESORT

YEAR OF REPORT DECEMBER 31, <u>0</u>

TREATMENT PLANT

Manufacturer_____	<u>Wetherell</u>		
Type_____	<u>Extended Aeration</u>		
"Steel" or "Concrete"_____	<u>Steel</u>		
Total Permitted Capacity_____	<u>70,000 GPD</u>		
Average Daily Flow_____	<u>24,890</u>		
Method of Effluent Disposal_____	<u>Percolation Ponds</u>		
Permitted Capacity of Disposal_____	<u>70,000 GPD</u>		
Total Gallons of Wastewater treated_____	<u>9,085,000</u>		

MASTER LIFT STATION PUMPS

Manufacturer_____	<u>None</u>					
Capacity (GPM's)_____						
Motor:						
Manufacturer_____						
Horsepower_____						
Power (Electric or Mechanical)_____						

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	<u>1,332</u>		<u>1,332</u>
February_____	<u>1,263</u>		<u>1,263</u>
March_____	<u>1,028</u>		<u>1,028</u>
April_____	<u>881</u>		<u>881</u>
May_____	<u>506</u>		<u>506</u>
June_____	<u>249</u>		<u>249</u>
July_____	<u>525</u>		<u>525</u>
August_____	<u>855</u>		<u>855</u>
September_____	<u>465</u>		<u>465</u>
October_____	<u>341</u>		<u>341</u>
November_____	<u>529</u>		<u>529</u>
December_____	<u>1,111</u>		<u>1,111</u>
Total for year_____	<u>9,085</u>		<u>9,085</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

GENERAL WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

- | | |
|--|-----|
| 1. Present number of ERCs* now being served. _____ | 89 |
| 2. Maximum number of ERCs* which can be served. _____ | 250 |
| 3. Present system connection capacity (in ERCs*) using existing lines. _____ | 250 |
| 4. Future connection capacity (in ERCs*) upon service area buildout. _____ | 161 |
| 5. Estimated annual increase in ERCs*. _____ | 10 |

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____

If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? _____

If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? _____

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? _____
- c. When will construction begin? _____
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? _____

12. Department of Environmental Protection ID # _____

* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

CERTIFICATION OF ANNUAL REPORT

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

YES NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

YES NO

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

YES NO

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

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.



(signature of chief executive officer of the utility) *

1. 2. 3. 4.

(signature of chief financial officer of the utility) *

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

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