

**CLASS "C"**

OFFICIAL COPY

**WATER AND/OR WASTEWATER UTILITIES**

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

Do Not Remove From the Office

# ***ANNUAL REPORT***

WS634-03-AR  
South Pasco Utilities, Inc.  
P. O. Box 16800  
Tampa, FL 33687-6800

535-W      466-S

Certificate Number(s)

*Submitted To The*

***STATE OF FLORIDA***

FLORIDA PUBLIC SERVICE COMMISSION

04 MAR 26 11:10:10

STATE OF FLORIDA  
PUBLIC SERVICE COMMISSION

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31,                      2003**

Form PSC/WAW 6 (Rev. 12/99)

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

**Company:**

**For the Year Ended December 31, 2003**

| (a)  | (b)                                     | (c)                                       | (d)                     |
|--|---|---|-------------------------|
| Accounts   | Gross Water<br>Revenues Per<br>Sch. F-3 | Gross Water<br>Revenues Per<br>RAF Return | Difference<br>(b) - (c) |
| Gross Revenue:   |   |   |                         |
| Residential  | \$ _____                                | \$ _____                                  | \$ _____                |
| Commercial   | 17,775                                  | 17,775                                    | -0-                     |
| Industrial   | _____                                   | _____                                     | _____                   |
| Multiple Family  | _____                                   | _____                                     | _____                   |
| Guaranteed Revenues  | _____                                   | _____                                     | _____                   |
| Other  | _____                                   | _____                                     | _____                   |
| <b>Total Water Operating Revenue</b>                                     | <b>\$ 17,775</b>                        | <b>\$ 17,775</b>                          | <b>\$ -0-</b>           |
| <b>LESS: Expense for Purchased Water<br/>from FPSC-Regulated Utility</b> | _____                                   | _____                                     | _____                   |
| <b>Net Water Operating Revenues</b>                                      | <b>\$ 17,775</b>                        | <b>\$ 17,775</b>                          | <b>\$ -0-</b>           |

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, 2003

| (a)   | (b)  | (c)  | (d)                     |
|---|--|--|-------------------------|
| Accounts  | Gross Wastewater<br>Revenues Per<br>Sch. F-3 | Gross Wastewater<br>Revenues Per<br>RAF Return | Difference<br>(b) - (c) |
| Gross Revenue:  |  |  |                         |
| Residential   | \$ _____                                     | \$ _____                                       | \$ _____                |
| Commercial  | 21,725                                       | 21,725   | -0-                     |
| Industrial  | _____  | _____  | _____                   |
| Multiple Family   | _____  | _____  | _____                   |
| Guaranteed Revenues   | _____  | _____  | _____                   |
| Other   | _____  | _____  | _____                   |
| <b>Total Wastewater Operating Revenue</b>                                     | <b>\$ 21,725</b>                             | <b>\$ 21,725</b>                               | <b>\$ -0-</b>           |
| <b>LESS: Expense for Purchased Wastewater<br/>from FPSC-Regulated Utility</b> | _____  | _____  | _____                   |
| <b>Net Wastewater Operating Revenues</b>                                      | <b>\$ 21,725</b>                             | <b>\$ 21,725</b>                               | <b>\$ -0-</b>           |

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).

TABLE OF CONTENTS

| FINANCIAL SECTION  | PAGE |
|--|------|
| Identification   | F-2  |
| Income Statement   | F-3  |
| Balance Sheet  | F-4  |
| Net Utility Plant  | F-5  |
| Accumulated Depreciation and Amortization of Utility Plant           | F-5  |
| Capital Stock  | F-6  |
| Retained Earnings  | F-6  |
| Proprietary Capital  | F-6  |
| Long Term Debt   | F-6  |
| Taxes Accrued  | F-7  |
| Payment for Services Rendered by Other Than Employees                | F-7  |
| Contributions in Aid of Construction                                 | F-8  |
| Cost of Capital Used for AFUDC Calculation                           | F-9  |
| AFUDC Capital Structure Adjustments                                  | F-10 |
| WATER OPERATING SECTION  | PAGE |
| Water Utility Plant Accounts   | W-1  |
| Analysis of Accumulated Depreciation by Primary Account - Water      | W-2  |
| Water Operation and Maintenance Expense                              | W-3  |
| Water Customers  | W-3  |
| Pumping and Purchased Water Statistics and Mains                     | W-4  |
| Wells and Well Pumps, Reservoirs, and High Service Pumping           | W-5  |
| Sources of Supply and Water Treatment Facilities                     | W-6  |
| General Water System Information                                     | W-7  |
| WASTEWATER OPERATING SECTION   | PAGE |
| Wastewater Utility Plant Accounts                                    | S-1  |
| Analysis of Accumulated Depreciation by Primary Account - Wastewater | S-2  |
| Wastewater Operation and Maintenance Expense                         | S-3  |
| Wastewater Customers   | S-3  |
| Pumping Equipment, Collecting and Force Mains and Manholes           | S-4  |
| Treatment Plant, Pumps and Pumping Wastewater Statistics             | S-5  |
| General Wastewater System Information                                | S-6  |
| VERIFICATION SECTION   | PAGE |
| Verification   | V-1  |

# **FINANCIAL SECTION**

REPORT OF

SOUTH PASCO UTILITIES, INC.

(EXACT NAME OF UTILITY)

|  |   |        |
|--|---|--------|
| P.O. BOX 16800<br>TAMPA, FL 33687-6800 | 11401 HIGHWAY 301 N<br>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:<br><u>GEORGE L. BLACK, JR.</u>   | <u>DIRECTOR</u> | <u>P.O. BOX 16800</u><br><u>TAMPA, FL 33687-6800</u>         |                        |
| Person who prepared this report:<br><u>GEORGE S. CHAGARIS</u><br><u>GEORGE S. CHAGARIS, CPA, P.A.</u> | <u>C.P.A.</u>   | <u>4100 W KENNEDY BL #207</u><br><u>TAMPA, FL 33609-2255</u> |                        |
| Officers and Managers:<br><u>GEORGE L. BLACK, JR.</u>   | <u>DIRECTOR</u> | <u>P.O. BOX 16800</u><br><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><br><u>TAMPA, FL 33687-6800</u> | \$ <u>0</u>            |
| _____                       | _____                        | _____  | \$ _____               |
| _____                       | _____                        | _____  | \$ _____               |
| _____                       | _____                        | _____  | \$ _____               |
| _____                       | _____                        | _____  | \$ _____               |
| _____                       | _____                        | _____  | \$ _____               |
| _____                       | _____                        | _____  | \$ _____               |

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 2003 |
|-------------------------------------|

INCOME STATEMENT

| Account Name   | Ref. Page  | Water                 | Wastewater           | Other        | Total Company        |
|--|------------|-----------------------|----------------------|--------------|----------------------|
| <b>Gross Revenue:</b>                                    |            |                       |                      |              |                      |
| Residential_____   |            | \$ _____              | \$ _____             | \$ _____     | \$ _____             |
| Commercial_____  |            | <u>17,775</u>         | <u>21,725</u>        | _____        | <u>39,500</u>        |
| Industrial_____  |            | _____                 | _____                | _____        | _____                |
| Multiple Family_____                                     |            | _____                 | _____                | _____        | _____                |
| Guaranteed Revenues__                                    |            | _____                 | _____                | _____        | _____                |
| Other (Specify)_____                                     |            | _____                 | _____                | _____        | _____                |
| <br>Total Gross Revenue___                               |            | <br>\$ <u>17,775</u>  | <br>\$ <u>21,725</u> | <br>\$ _____ | <br>\$ <u>39,500</u> |
| <b>Operation Expense (Must tie to pages W-3 and S-3)</b> |            |                       |                      |              |                      |
|  | W-3<br>S-3 | \$ <u>13,832</u>      | \$ <u>14,884</u>     | \$ _____     | \$ <u>28,716</u>     |
| Depreciation Expense____                                 | F-5        | <u>4,805</u>          | <u>4,950</u>         | _____        | <u>9,755</u>         |
| CIAC Amortization Expense_                               | F-8        | _____                 | _____                | _____        | _____                |
| Taxes Other Than Income__                                | F-7        | <u>892</u>            | <u>1,136</u>         | _____        | <u>2,028</u>         |
| Income Taxes_____  | F-7        | _____                 | _____                | _____        | _____                |
| <br>Total Operating Expense                              |            | <br>\$ <u>19,529</u>  | <br><u>20,970</u>    | <br><u>0</u> | <br>\$ <u>40,499</u> |
| Net Operating Income (Loss)                              |            | \$ <u>(1,754)</u>     | \$ <u>755</u>        | \$ <u>0</u>  | \$ <u>(999)</u>      |
| <b>Other Income:</b>                                     |            |                       |                      |              |                      |
| Nonutility Income_____                                   |            | \$ _____              | \$ _____             | \$ _____     | \$ _____             |
| Depreciation Recapture                                   |            | _____                 | _____                | _____        | _____                |
| <b>Other Deductions:</b>                                 |            |                       |                      |              |                      |
| Miscellaneous Nonutility Expenses_____                   |            | \$ _____              | \$ _____             | \$ _____     | \$ _____             |
| Interest Expense_____                                    |            | _____                 | _____                | _____        | _____                |
| _____  |            | _____                 | _____                | _____        | _____                |
| _____  |            | _____                 | _____                | _____        | _____                |
| <br>Net Income (Loss)                                    |            | <br>\$ <u>(1,754)</u> | <br><u>755</u>       | <br><u>0</u> | <br>\$ <u>(999)</u>  |

s

COMPARATIVE BALANCE SHEET

| ACCOUNT NAME   | Reference Page | Current Year             | Previous Year            |
|--|----------------|--------------------------|--------------------------|
| Assets:  |                |                          |                          |
| Utility Plant in Service (101-105) _ _ _ _                             | F-5,W-1,S-1    | \$ <u>234,656</u>        | \$ <u>228,729</u>        |
| Accumulated Depreciation and Amortization (108) _ _ _ _ _              | F-5,W-2,S-2    | <u>121,943</u>           | <u>112,189</u>           |
| Net Utility Plant _ _ _ _ _  |                | \$ <u>112,713</u>        | \$ <u>116,540</u>        |
| Cash _ _ _ _ _   |                | <u>5,069</u>             | <u>2,331</u>             |
| Customer Accounts Receivable (141) _ _                                 |                |                          |                          |
| Other Assets (Specify): _ _ _ _ _                                      |                |                          |                          |
|  |                |                          |                          |
|  |                |                          |                          |
|  |                |                          |                          |
|  |                |                          |                          |
| Total Assets _ _ _ _ _   |                | \$ <u><u>117,782</u></u> | \$ <u><u>118,871</u></u> |
| Liabilities and Capital:   |                |                          |                          |
| Common Stock Issued (201) _ _ _ _ _                                    | F-6            | <u>500</u>               | <u>500</u>               |
| Preferred Stock Issued (204) _ _ _ _ _                                 | F-6            | <u>0</u>                 | <u>0</u>                 |
| Other Paid in Capital (211) _ _ _ _ _                                  |                |                          |                          |
| Retained Earnings (215) _ _ _ _ _                                      | F-6            | <u>7,123</u>             | <u>8,122</u>             |
| Proprietary Capital (Proprietary and partnership only) (218) _ _ _ _ _ | F-6            |                          |                          |
| Total Capital _ _ _ _ _  |                | \$ <u>7,623</u>          | \$ <u>8,622</u>          |
| Long Term Debt (224) _ _ _ _ _   | F-6            | \$ <u>0</u>              | \$ <u>0</u>              |
| Accounts Payable (231) _ _ _ _ _                                       |                |                          |                          |
| Notes Payable (232) _ _ _ _ _  |                |                          |                          |
| Customer Deposits (235) _ _ _ _ _                                      |                |                          |                          |
| Accrued Taxes (236) _ _ _ _ _  |                | <u>1,777</u>             | <u>1,867</u>             |
| Other Liabilities (Specify) _ _ _ _ _                                  |                |                          |                          |
| Accounts Payable Assoc. Company (233)                                  |                | <u>108,382</u>           | <u>108,382</u>           |
|  |                |                          |                          |
|  |                |                          |                          |
| Advances for Construction _ _ _ _ _                                    |                |                          |                          |
| Contributions in Aid of Construction - Net (271-272) _ _ _ _ _         | F-8            |                          |                          |
| Total Liabilities and Capital _ _ _ _ _                                |                | \$ <u><u>117,782</u></u> | \$ <u><u>118,871</u></u> |



**UTILITY NAME** SOUTH PASCO UTILITIES, INC.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 2003 |
|-------------------------------------|

GROSS UTILITY PLANT

| Plant Accounts:<br>(101 - 107) inclusive    | Water                   | Wastewater               | Plant other<br>Than<br>Reporting<br>Systems | Total                    |
|---|-------------------------|--------------------------|---|--------------------------|
| Utility Plant in Service<br>(101)_____      | \$ <u>90,902</u>        | \$ <u>143,754</u>        | \$ _____                                    | \$ <u>234,656</u>        |
| Construction Work in<br>Progress (105)_____ | _____                   | _____                    | _____                                       | _____                    |
| Other (Specify) _____<br>_____              | _____                   | _____                    | _____                                       | _____                    |
| <b>Total Utility Plant</b> _____            | <b>\$ <u>90,902</u></b> | <b>\$ <u>143,754</u></b> | <b>\$ <u>0</u></b>                          | <b>\$ <u>234,656</u></b> |

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

| Account 108                                     | Water            | Wastewater       | Other Than<br>Reporting<br>Systems | Total             |
|---|------------------|------------------|------------------------------------|-------------------|
| Balance First of Year_____                      | \$ <u>44,104</u> | \$ <u>68,084</u> | \$ _____                           | \$ <u>112,188</u> |
| <u>Add Credits During Year:</u>                 |                  |                  |                                    |                   |
| Accruals charged to<br>depreciation account____ | \$ <u>3,928</u>  | \$ <u>4,236</u>  | \$ _____                           | \$ <u>8,164</u>   |
| Salvage_____                                    | _____            | _____            | _____                              | _____             |
| Other Credits (specify)____                     | _____            | _____            | _____                              | _____             |
| Amort. Of Organization                          | <u>877</u>       | <u>714</u>       | _____                              | <u>1,591</u>      |
| Total Credits_____                              | \$ <u>4,805</u>  | \$ <u>4,950</u>  | \$ _____                           | \$ <u>9,755</u>   |
| <u>Deduct Debits During Year:</u>               |                  |                  |                                    |                   |
| Book cost of plant<br>retired_____              | \$ _____         | \$ _____         | \$ _____                           | \$ _____          |
| Cost of removal_____                            | _____            | _____            | _____                              | _____             |
| Other debits (specify)                          | _____            | _____            | _____                              | _____             |
| Depreciation recapture/adj.                     | _____            | _____            | _____                              | <u>0</u> *        |
| Total Debits_____                               | \$ <u>0</u>      | \$ <u>0</u>      | \$ <u>0</u>                        | \$ <u>0</u>       |
| Balance End of Year_____                        | \$ <u>48,909</u> | \$ <u>73,034</u> | \$ <u>0</u>                        | \$ <u>121,943</u> |

\* Treated as income to current year.

**UTILITY NAME:** SOUTH PASCO UTILITIES, INC. \_\_\_\_\_

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 2003 |
|-------------------------------------|

CAPITAL STOCK ( 201 - 204 )

|   | Common<br>Stock | Preferred<br>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-<br>Appropriated |
|------------------------------------|--------------|---------------------|
| Balance first of year _____        | \$ n/a       | \$ 8,122            |
| Changes during the year (Specify): |              |                     |
| NET INCOME(LOSS) _____             | _____        | (999)               |
| ROUNDING ADJUSTMENT _____          | _____        | _____               |
| _____                              | _____        | _____               |
| Balance end of year _____          | \$ _____     | \$ 7,123            |

PROPRIETARY CAPITAL ( 218 )

|                                    | Proprietor<br>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<br>and Date of Maturity): | Interest |               | Principal<br>per Balance<br>Sheet Date |
|--|----------|---------------|--|
|  | Rate     | # of<br>Pymts |  |
| _____  | _____    | _____         | \$ _____                               |
| _____  | _____    | _____         | \$ _____                               |
| _____  | _____    | _____         | \$ _____                               |
| Total _____  |          |               | \$ _____                               |

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 2003 |
|-------------------------------------|

**TAXES ACCRUED ( 236 )**

| (a)                            | Water<br>(b)  | Wastewater<br>(c) | Other<br>(d) | Total<br>(e)    |
|--------------------------------|---------------|-------------------|--------------|-----------------|
| Income Taxes:                  |               |                   |              |                 |
| Federal income tax_ _ _ _ _    | \$ _____      | \$ _____          | \$ _____     | \$ _____        |
| State income Tax_ _ _ _ _      | _____         | _____             | _____        | _____           |
| Taxes Other Than Income:_____  | _____         | _____             | _____        | _____           |
| State ad valorem tax_ _ _ _ _  | _____         | _____             | _____        | _____           |
| Local property tax_ _ _ _ _    | _____         | _____             | _____        | _____           |
| Regulatory assessment fee_ _ _ | 799           | 978               | _____        | 1,777           |
| Other (Specify)_ _ _ _ _       | _____         | _____             | _____        | _____           |
| _____                          | _____         | _____             | _____        | _____           |
| _____                          | _____         | _____             | _____        | _____           |
| Total Taxes Accrued_ _ _ _ _   | \$ <u>799</u> | \$ <u>978</u>     | \$ _____     | \$ <u>1,777</u> |

**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<br>Amount | Wastewater<br>Amount | Description of Service           |
|--|-----------------|----------------------|----------------------------------|
| <u>BENNETT SEPTIC</u>                  | \$ 0            | \$ 2,370             | <u>SLUDGE REMOVAL</u>            |
| <u>SMITH &amp; ASSOCIATES</u>          | \$ 700          | \$ 700               | <u>REGULATORY ACCOUNTING</u>     |
| <u>LOVERAS, MICHAELS &amp; STEVENS</u> | \$ 3,642        | \$ 3,641             | <u>ENGINEERING</u>               |
| <u>MAHON WWW</u>                       | \$ 5,670        | \$ 3,780             | <u>CERTIFIED OPERATION &amp;</u> |
| _____                                  | \$ _____        | \$ _____             | <u>TESTING</u>                   |
| _____                                  | \$ _____        | \$ _____             | _____                            |
| _____                                  | \$ _____        | \$ _____             | _____                            |
| _____                                  | \$ _____        | \$ _____             | _____                            |
| _____                                  | \$ _____        | \$ _____             | _____                            |
| _____                                  | \$ _____        | \$ _____             | _____                            |
| _____                                  | \$ _____        | \$ _____             | _____                            |
| _____                                  | \$ _____        | \$ _____             | _____                            |

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

| (a)                                    | Water<br>(b) | Wastewater<br>(c) | Total<br>(d) |
|--|--------------|-------------------|--------------|
| 1) Balance first of year_____          | \$ 0         | \$ 0              | \$ 0         |
| 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_____                       | \$ 0         | \$ 0              | \$ 0         |

**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<br>"Cash" or<br>"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_____                           | \$ 0  | \$ 0       | \$ 0  |
| Add Credits During Year:_____                        |       |            |       |
| Deduct Debits During Year:_____                      |       |            |       |
| Balance End of Year (Must agree with line #6 above.) | \$ 0  | \$ 0       | \$ 0  |

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

**UTILITY NAME:** SOUTH PASCO UTILITIES, INC.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 2003 |
|-------------------------------------|

**SCHEDULE "A"**

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

| Class of Capital<br>(a)     | Dollar<br>Amount<br>(b) | Percentage<br>of<br>Capital<br>(c) | Actual<br>Cost<br>Rates<br>(d) | Weighted<br>Cost<br>[ c x d ]<br>(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<br>DECEMBER 31, 2003 |
|-------------------------------------|

**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<br>Reservoirs_____    | _____             | _____         | _____           | _____            |
| 306           | Lake, River and Other<br>Intakes_____           | _____             | _____         | _____           | _____            |
| 307           | Wells and Springs_____                          | 13,635            | _____         | _____           | 13,635           |
| 308           | Infiltration Galleries and<br>Tunnels_____      | _____             | _____         | _____           | _____            |
| 309           | Supply Mains_____                               | 9,342             | _____         | _____           | 9,342            |
| 310           | Power Generation Equipment_____                 | _____             | _____         | _____           | _____            |
| 311           | Pumping Equipment_____                          | 13,468            | 5,928         | _____           | 19,396           |
| 320           | Water Treatment Equipment_____                  | 2,389             | _____         | _____           | 2,389            |
| 330           | Distribution Reservoirs and<br>Standpipes_____  | 9,303             | _____         | _____           | 9,303            |
| 331           | Transmission and Distribution<br>Lines_____     | _____             | _____         | _____           | _____            |
| 333           | Services_____                                   | _____             | _____         | _____           | _____            |
| 334           | Meters and Meter<br>Installations_____          | 1,175             | _____         | _____           | 1,175            |
| 335           | Hydrants_____                                   | _____             | _____         | _____           | _____            |
| 336           | Backflow Prevention Devices_____                | _____             | _____         | _____           | _____            |
| 339           | Other Plant and<br>Miscellaneous Equipment_____ | _____             | _____         | _____           | _____            |
| 340           | Office Furniture and<br>Equipment_____          | _____             | _____         | _____           | _____            |
| 341           | Transportation Equipment_____                   | _____             | _____         | _____           | _____            |
| 342           | Stores Equipment_____                           | _____             | _____         | _____           | _____            |
| 343           | Tools, Shop and Garage<br>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         | \$ 5,928      | \$ 0            | \$ 90,902        |



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%                  | \$ 1,209   | \$         | \$ 78       | \$ 1,287                                       |
| 305           | Collecting and Impounding Reservoirs_    |                                   | %                              |                        |  |            |             |  |
| 306           | Lake, River and Other Intakes_           |                                   | %                              |                        |  |            |             |  |
| 307           | Wells and Springs_                       | 27                                | 0 %                            | 3.70%                  | 7,828  |            | 505         | 8,333  |
| 308           | Infiltration Galleries & Tunnels_        |                                   | %                              |                        |  |            |             |  |
| 309           | Supply Mains_                            | 32                                | 0 %                            | 3.13%                  | 4,526  |            | 292         | 4,818  |
| 310           | Power Generating Equipment_              |                                   | %                              |                        |  |            |             |  |
| 311           | Pumping Equipment_                       | 17                                | 0 %                            | 5.88%                  | 12,276   |            | 792         | 13,068   |
| 320           | Water Treatment Equipment_               | 7                                 | 0 %                            | 14.29%                 | 2,389  |            | 0           | 2,389  |
| 330           | Distribution Reservoirs & Standpipes_    | 30                                | 0 %                            | 3.33%                  | 4,805  |            | 310         | 5,115  |
| 331           | Trans. & Dist. Mains_                    |                                   | %                              |                        |  |            |             |  |
| 333           | Services_                                |                                   | %                              |                        |  |            |             |  |
| 334           | Meter & Meter Installations_             | 17                                | 0 %                            | 5.88%                  | 794  |            | 69          | 863  |
| 335           | Hydrants_                                |                                   | %                              |                        |  |            |             |  |
| 336           | Backflow Prevention Devices_             |                                   | %                              |                        |  |            |             |  |
| 339           | Other Plant and Miscellaneous Equipment_ | 20                                | %                              | 5.00%                  | 0  |            | 1,882       | 1,882  |
| 340           | Office Furniture and Equipment_          |                                   | %                              |                        |  |            |             |  |
| 341           | Transportation Equipment_                |                                   | %                              |                        |  |            |             |  |
| 342           | Stores Equipment_                        |                                   | %                              |                        |  |            |             |  |
| 343           | Tools, Shop and Garage Equipment_        | 15                                | 0 %                            | 6.67%                  | 191  |            |             | 191  |
| 344           | Laboratory Equipment_                    |                                   | %                              |                        |  |            |             |  |
| 345           | Power Operated Equipment_                |                                   | %                              |                        |  |            |             |  |
| 346           | Communication Equipment_                 |                                   | %                              |                        |  |            |             |  |
| 347           | Miscellaneous Equipment_                 |                                   | %                              |                        |  |            |             |  |
| 348           | Other Tangible Plant_                    |                                   | %                              |                        |  |            |             |  |
|               | Totals_                                  |                                   |                                |                        | \$ 34,018  | \$ 0       | \$ 3,928    | \$ 37,946 *                                    |

\* 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_____   | 1,558       |
| 616       | Fuel for Power Production_____   | _____       |
| 618       | Chemicals_____   | 325         |
| 620       | Materials and Supplies_____  | _____       |
| 630       | Contractual Services:  |             |
|           | Billing_____   | _____       |
|           | Professional_____  | 4,342       |
|           | Testing_____   | 5,670       |
|           | Other_____   | _____       |
| 640       | Rents_____   | _____       |
| 650       | Transportation Expense_____  | _____       |
| 655       | Insurance Expense_____   | _____       |
| 665       | Regulatory Commission Expenses (Amortized Rate Case Expense)_____        | _____       |
| 670       | Bad Debt Expense_____  | _____       |
| 675       | Miscellaneous Expenses_____  | 1,937       |
|           | Total Water Operation And Maintenance Expense_____                       | \$ 13,832 * |

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

| Description<br>(a)                                 | Type of Meter **<br>(b) | Equivalent Factor<br>(c) | Number of Active Customers |                    | Total Number of Meter Equivalents<br>(c x e)<br>(f) |      |
|--|-------------------------|--------------------------|----------------------------|--------------------|---|------|
|  |                         |                          | Start of Year<br>(d)       | End of Year<br>(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<br>C = Compound<br>T = Turbine |                         |                          | Total                      | 1                  | 1   | 50.0 |

UTILITY NAME:        SOUTH PASCO UTILITIES, INC.

|   |
|---|
| YEAR OF REPORT<br>DECEMBER 31, <u>      </u> 2003 |
|---|

SYSTEM NAME:        HILLCREST R.V. RESORT

**PUMPING AND PURCHASED WATER STATISTICS**

| (a)                 | Water Purchased For Resale (Omit 000's)<br>(b) | Finished Water From Wells (Omit 000's)<br>(c) | Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)<br>(d) | Total Water Pumped And Purchased (Omit 000's)<br>[ (b)+(c)-(d) ]<br>(e) | Water Sold To Customers (Omit 000's)<br>(f) |
|---------------------|--|---|--|---|---|
| January_____        | _____  | 730   | _____  | 730   | 730   |
| February_____       | _____  | 890   | _____  | 890   | 890   |
| March_____          | _____  | 1,531   | _____  | 1,531   | 1,531                                       |
| April_____          | _____  | 759   | _____  | 759   | 759   |
| May_____            | _____  | 547   | _____  | 547   | 547   |
| June_____           | _____  | 406   | _____  | 406   | 406   |
| July_____           | _____  | 518   | _____  | 518   | 518   |
| August_____         | _____  | 440   | _____  | 440   | 440   |
| September_____      | _____  | 428   | _____  | 428   | 428   |
| October_____        | _____  | 620   | _____  | 620   | 620   |
| November_____       | _____  | 1,027   | _____  | 1,027   | 1,027                                       |
| December_____       | _____  | 1,090   | _____  | 1,090   | 1,090                                       |
| Total for Year_____ | _____  | <u>8,986</u>                                  | _____  | <u>8,986</u>  | <u>8,986</u>                                |

If water is purchased for resale, indicate the following:  
 Vendor        N/A  
 Point of delivery \_\_\_\_\_

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

**MAINS (FEET)**

| Kind of Pipe<br>(PVC, Cast Iron,<br>Coated Steel, etc.) | Diameter<br>of<br>Pipe | First of<br>Year | Added | Removed<br>or<br>Abandoned | End<br>of<br>Year |
|---|------------------------|------------------|-------|----------------------------|-------------------|
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |
| _____   | _____                  | _____            | _____ | _____                      | _____             |

UTILITY NAME: \_\_\_\_\_ SOUTH PASCO UTILITIES, INC.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 2003 |
|-------------------------------------|

SYSTEM NAME: \_\_\_\_\_ HILLCREST R.V. RESORT

**WELLS AND WELL PUMPS**

| (a)  | (b)  | (c)   | (d)   | (e)   |
|--|--|-------|-------|-------|
| Year Constructed _____                         | 1987   | _____ | _____ | _____ |
| Types of Well Construction<br>and Casing _____ | 14" Steel Surface Casing<br>cemented to 125', 10"<br>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)<br>Capacity of Tank _____<br>Ground or Elevated _____ | Pneumatic<br>5,000 Gallons<br>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<br>Operated Per Day _____ | _____ | _____ | _____ | _____ |
| Auxiliary Power _____                             | _____ | _____ | _____ | _____ |

UTILITY NAME: \_\_\_\_\_ SOUTH PASCO UTILITIES, INC. YEAR OF REPORT  
 DECEMBER 31, 2003

**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, 2003

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 \*. \_\_\_\_\_ 10
- 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 = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

**WASTEWATER UTILITY PLANT ACCOUNTS**

| Acct.<br>No.<br>(a) | Account Name<br>(b)                                 | Previous<br>Year<br>(c) | Additions<br>(d) | Retirements<br>(e) | Current<br>Year<br>(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<br>Equipment_ _ _ _ _        | 81,215                  | _____            | _____              | 81,215                 |
| 381                 | Plant Sewers_ _ _ _ _                               | 1,453                   | _____            | _____              | 1,453                  |
| 382                 | Outfall Sewer Lines_ _ _ _ _                        | _____                   | _____            | _____              | _____                  |
| 389                 | Other Plant and Miscellaneous<br>Equipment_ _ _ _ _ | _____                   | _____            | _____              | _____                  |
| 390                 | Office Furniture and<br>Equipment_ _ _ _ _          | _____                   | _____            | _____              | _____                  |
| 391                 | Transportation Equipment_ _ _ _                     | _____                   | _____            | _____              | _____                  |
| 392                 | Stores Equipment_ _ _ _ _                           | _____                   | _____            | _____              | _____                  |
| 393                 | Tools, Shop and Garage<br>Equipment_ _ _ _ _        | _____                   | _____            | _____              | _____                  |
| 394                 | Laboratory Equipment_ _ _ _ _                       | _____                   | _____            | _____              | _____                  |
| 395                 | Power Operated Equipment_ _ _ _                     | _____                   | _____            | _____              | _____                  |
| 396                 | Communication Equipment_ _ _ _                      | _____                   | _____            | _____              | _____                  |
| 397                 | Miscellaneous Equipment_ _ _ _                      | _____                   | _____            | _____              | _____                  |
| 398                 | Other Tangible Plant_ _ _ _ _                       | _____                   | _____            | _____              | _____                  |
|                     | Total Wastewater Plant_ _ _ _ _                     | \$ 143,754              | \$ 0             | \$ 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%                  | 2,372  | \$         | 153         | \$ 2,525                                       |
| 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%                  | 14,309   |            | 1,035       | 15,344   |
| 371           | Pumping Equipment_                       |                                   | %                              |                        |  |            |             |  |
| 380           | Treatment and Disposal Equipment_        | 27                                | 0 %                            | 3.70%                  | 42,494   |            | 3,003       | 45,497   |
| 381           | Plant Sewers_                            | 32                                | 0 %                            | 3.13%                  | 698  |            | 45          | 743  |
| 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_                                  |                                   |                                |                        | 59,873   | \$ 0       | 4,236       | \$ 64,109 *                                    |

\* 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 _____  | 2,370              |
| 715       | Purchased Power _____   | 3,636              |
| 716       | Fuel for Power Production _____   | _____              |
| 718       | Chemicals _____   | 756                |
| 720       | Materials and Supplies _____  | _____              |
| 730       | Contractual Services:   |                    |
|           | Billing _____   | _____              |
|           | Professional _____  | 4,341              |
|           | Testing _____   | 3,780              |
|           | Other _____   | _____              |
| 740       | Rents _____   | _____              |
| 750       | Transportation Expense _____  | _____              |
| 755       | Insurance Expense _____   | _____              |
| 765       | Regulatory Commission Expenses (Amortized Rate Case Expense) _____        | _____              |
| 770       | Bad Debt Expense _____  | _____              |
| 775       | Miscellaneous Expenses _____  | _____              |
|           | Total Wastewater Operation And Maintenance Expense _____                  | \$ <u>14,884</u> * |

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

| Description<br>(a)                                 | Type of Meter **<br>(b) | Equivalent Factor<br>(c) | Number of Active Customers |                    | Total Number of Meter Equivalents<br>(c x e)<br>(f) |      |
|--|-------------------------|--------------------------|----------------------------|--------------------|---|------|
|  |                         |                          | Start of Year<br>(d)       | End of Year<br>(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<br>C = Compound<br>T = Turbine |                         |                          | Total                      | 1                  | 1   | 50.0 |

**PUMPING EQUIPMENT**

|   |                                   |       |       |       |       |       |
|---|-----------------------------------|-------|-------|-------|-------|-------|
| Lift Station Number _____                     | <u>1</u>                          | _____ | _____ | _____ | _____ | _____ |
| Make or Type and nameplate data on pump _____ | Gorman-Rupp<br><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><br><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.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 2003 |
|-------------------------------------|

SYSTEM NAME: \_\_\_\_\_ HILLCREST R.V. RESORT

**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>17,135</u>            | _____ | _____ |
| Method of Effluent Disposal_____         | <u>Percolation Ponds</u> | _____ | _____ |
| Permitted Capacity of Disposal_____      | <u>70,000 GPD</u>        | _____ | _____ |
| Total Gallons of Wastewater treated_____ | <u>6,253,000</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>1,119</u>                  | _____                               | <u>1,119</u>                         |
| February_____       | <u>983</u>                    | _____                               | <u>983</u>                           |
| March_____          | <u>706</u>                    | _____                               | <u>706</u>                           |
| April_____          | <u>286</u>                    | _____                               | <u>286</u>                           |
| May_____            | <u>506</u>                    | _____                               | <u>506</u>                           |
| June_____           | <u>274</u>                    | _____                               | <u>274</u>                           |
| July_____           | <u>251</u>                    | _____                               | <u>251</u>                           |
| August_____         | <u>133</u>                    | _____                               | <u>133</u>                           |
| September_____      | <u>128</u>                    | _____                               | <u>128</u>                           |
| October_____        | <u>235</u>                    | _____                               | <u>235</u>                           |
| November_____       | <u>521</u>                    | _____                               | <u>521</u>                           |
| December_____       | <u>1,111</u>                  | _____                               | <u>1,111</u>                         |
| Total for year_____ | <u>6,253</u>                  | _____                               | <u>6,253</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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> | <br>_____<br>(signature of chief executive officer of the utility) * |
| 1.<br><input type="checkbox"/>            | 2.<br><input type="checkbox"/>            | 3.<br><input type="checkbox"/>            | 4.<br><input type="checkbox"/>            | _____<br>(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.