

**CLASS "C"**

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**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS634-04-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**

05 JUL -5 PM 4:03  
DIVISION OF  
ECONOMIC REGULATION  
PUBLIC SERVICE  
COMMISSION

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2004**

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

Check certificate with filing and forwarded  
to Fiscal for deposit. Fiscal to forward  
deposit information to Records.

Initials of person who forwarded check:

Am

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# **FINANCIAL SECTION**

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>GEORGE S. CHAGARIS, CPA, P.A.</u>	<u>C.P.A.</u>	<u>4100 W KENNEDY BL #207</u> <u>TAMPA, FL 33609-2255</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,	2004

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_ _ _ _ _		\$ _____	\$ _____	\$ _____	\$ _____
Commercial_ _ _ _ _		9,225	11,275		20,500
Industrial_ _ _ _ _		_____	_____	_____	_____
Multiple Family_ _ _ _ _		_____	_____	_____	_____
Guaranteed Revenues_ _		_____	_____	_____	_____
Other (Specify)_ _ _ _ _		_____	_____	_____	_____
Total Gross Revenue_ _ _		\$ 9,225	\$ 11,275	\$ _____	\$ 20,500
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 9,915	\$ 12,588	\$ _____	\$ 22,503
Depreciation Expense_ _ _ _	F-5	2,739	4,950	_____	7,689
CIAC Amortization Expense_	F-8	_____	_____	_____	_____
Taxes Other Than Income_ _	F-7	615	666	_____	1,281
Income Taxes_ _ _ _ _	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 13,269	18,204	0	\$ 31,473
Net Operating Income (Loss)		\$ (4,044)	\$ (6,929)	\$ 0	\$ (10,973)
Other Income:					
Nonutility Income_ _ _ _ _		\$ _____	\$ _____	\$ _____	\$ _____
Depreciation Recapture		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_ _ _ _ _		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_ _ _ _ _		_____	_____	_____	_____
Net Income (Loss)		\$ (4,044)	\$ (6,929)	\$ 0	\$ (10,973)

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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) ----	F-5,W-1,S-1	\$ <u>234,656</u>	\$ <u>234,656</u>
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>129,632</u>	<u>121,943</u>
Net Utility Plant_____		\$ <u>105,024</u>	\$ <u>112,713</u>
Cash_____		<u>931</u>	<u>5,069</u>
Customer Accounts Receivable (141)___			
Other Assets (Specify):_____			
_____			
_____			
_____			
Total Assets_____		\$ <u>105,955</u>	\$ <u>117,782</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)_____	F-6	<u>500</u>	<u>500</u>
Preferred Stock Issued (204)_____	F-6	<u>0</u>	<u>0</u>
Other Paid in Capital (211)_____			
Retained Earnings (215)_____	F-6	<u>(3,850)</u>	<u>7,123</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ <u>(3,350)</u>	\$ <u>7,623</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>923</u>	<u>1,777</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>105,955</u>	\$ <u>117,782</u>

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT	
DECEMBER 31,	2004

GROSS UTILITY PLANT

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

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year_____	\$ <u>48,909</u>	\$ <u>73,034</u>	\$ _____	\$ <u>121,943</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account_____	\$ <u>1,862</u>	\$ <u>4,236</u>	\$ _____	\$ <u>6,098</u>
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
Amort. Of Organization	<u>877</u>	<u>714</u>	_____	<u>1,591</u>
Total Credits_____	\$ <u>2,739</u>	\$ <u>4,950</u>	\$ _____	\$ <u>7,689</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant 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>51,648</u>	\$ <u>77,984</u>	\$ <u>0</u>	\$ <u>129,632</u>

\* Treated as income to current year.

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2004
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CAPITAL STOCK ( 201 - 204 )

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

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ <u>n/a</u>	\$ <u>7,123</u>
Changes during the year (Specify):		
NET INCOME(LOSS) _____	_____	<u>(10,973)</u>
ROUNDING ADJUSTMENT _____	_____	_____
_____	_____	_____
Balance end of year _____	\$ <u>_____</u>	\$ <u>(3,850)</u>

PROPRIETARY CAPITAL ( 218 )

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

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 _____			\$ <u>_____</u>



UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2004
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**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_ _ _	415	508	_____	923
Other (Specify)_ _ _ _ _	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued_ _ _ _ _	\$ 415	\$ 508	\$ _____	\$ 923

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar 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	\$ 1,739	SLUDGE REMOVAL
GEORGE S CHAGARIS CPA	\$ 975	\$ 975	REGULATORY ACCOUNTING
MAHON WWW	\$ 6,591	\$ 4,394	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><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></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.) _____			\$ <u><u>_____</u></u> \$ <u><u>_____</u></u>

**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><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2004
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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>

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

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2004
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**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ n/a	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

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

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**WATER  
OPERATING  
SECTION**

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT	
DECEMBER 31,	2004

**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_ _ _ _ _	19,396	_____	_____	19,396
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_ _ _ _ _	\$ 90,902	\$ 0	\$ 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% %	\$ 1,287	\$	78	\$ 1,365
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0 %	3.70% %	8,333		505	8,838
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	0 %	3.13% %	4,818		292	5,110
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	0 %	5.88% %	13,068		400	13,468
320	Water Treatment Equipment	7	0 %	14.29% %	2,389		0	2,389
330	Distribution Reservoirs & Standpipes	30	0 %	3.33% %	5,115		310	5,425
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations	17	0 %	5.88% %	863		69	932
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	20	%	5.00% %	1,882		208	2,090
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				\$ 37,946	\$ 0	\$ 1,862	\$ 39,808 *

\* 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_____	1,952
616	Fuel for Power Production_____	_____
618	Chemicals_____	397
620	Materials and Supplies_____	_____
630	Contractual Services:	
	Billing_____	_____
	Professional_____	975
	Testing_____	6,591
	Other_____	_____
640	Rents_____	_____
650	Transportation Expense_____	_____
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	_____
	Total Water Operation And Maintenance Expense_____	\$ <u>9,915</u> *

\* 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, 2004
-------------------------------------

SYSTEM NAME:        HILLCREST R.V. RESORT

**PUMPING AND PURCHASED WATER STATISTICS**

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January _____	_____	1,293	_____	1,293	1,293
February _____	_____	1,118	_____	1,118	1,118
March _____	_____	1,107	_____	1,107	1,107
April _____	_____	778	_____	778	778
May _____	_____	494	_____	494	494
June _____	_____	421	_____	421	421
July _____	_____	462	_____	462	462
August _____	_____	413	_____	413	413
September _____	_____	437	_____	437	437
October _____	_____	603	_____	603	603
November _____	_____	1,021	_____	1,021	1,021
December _____	_____	1,166	_____	1,166	1,166
Total for Year _____	_____	9,313	_____	9,313	9,313

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 (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

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

YEAR OF REPORT DECEMBER 31, 2004
-------------------------------------

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)
<b>Motors</b>				
Manufacturer _____	n/a	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
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, 2004
-------------------------------------

**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, 2004

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. 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_____	81,215	_____	_____	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_____	\$ 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% %	\$ 2,525	\$	\$ 153	\$ 2,678
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% %	15,344		1,035	16,379
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	27	0 %	3.70% %	45,497		3,003	48,500
381	Plant Sewers	32	0 %	3.13% %	743		45	788
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				\$ 64,109	\$ 0	\$ 4,236	\$ 68,345 *

\* 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 _____	1,739
715	Purchased Power _____	4,554
716	Fuel for Power Production _____	_____
718	Chemicals _____	926
720	Materials and Supplies _____	_____
730	Contractual Services:	_____
	Billing _____	_____
	Professional _____	975
	Testing _____	4,394
	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>12,588</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			Total	1	1	50.0



**PUMPING EQUIPMENT**

Lift Station Number _____	1	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	Gorman-Rupp	_____	_____	_____	_____	_____
_____	2-13A2b	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	1987	_____	_____	_____	_____	_____
Rated capacity _____	350 GPM	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	Electric	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	Dayton	_____	_____	_____	_____	_____
_____	3N732-3HP	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	8"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	60'	_____	_____	_____	_____	_____
Number of active service connections _____	1	_____	_____	_____	_____	_____
Beginning of year _____	1	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	1	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	8"	_____	_____	_____
Type of main _____	_____	_____	_____	_____	PVC	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	437	_____	_____	_____
Added during year _____	_____	_____	_____	_____	0	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	0	_____	_____	_____
End of year _____	_____	_____	_____	_____	437	_____	_____	_____

**MANHOLES**

Size (inches) _____	N/A	_____	_____	_____
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, 2004
-------------------------------------

**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>11,885</u>		
Method of Effluent Disposal_____	<u>Percolation Ponds</u>		
Permitted Capacity of Disposal_____	<u>70,000 GPD</u>		
Total Gallons of Wastewater treated_____	<u>4,338,000</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>588</u>		<u>588</u>
February_____	<u>903</u>		<u>903</u>
March_____	<u>820</u>		<u>820</u>
April_____	<u>429</u>		<u>429</u>
May_____	<u>200</u>		<u>200</u>
June_____	<u>126</u>		<u>126</u>
July_____	<u>78</u>		<u>78</u>
August_____	<u>77</u>		<u>77</u>
September_____	<u>132</u>		<u>132</u>
October_____	<u>168</u>		<u>168</u>
November_____	<u>483</u>		<u>483</u>
December_____	<u>334</u>		<u>334</u>
Total for year_____	<u>4,338</u>		<u>4,338</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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 _____ (signature of chief executive officer of the utility)	
1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ (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.