

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

SOUTH PASCO UTILITIES, INC.  
Exact Legal Name of Respondent

535-W 466-S  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

Florida Public Service Commission  
Division of Water and Wastewater

MAY 30 2000

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**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1999**

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WATER AND SEWER

DIVISION OF

OFFICIAL COPY

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**FINANCIAL  
SECTION**

REPORT OF

SOUTH PASCO UTILITIES, INC.  
(EXACT NAME OF UTILITY)

Post Office Box 16800 Tampa, Florida 33687-6800	11401 Highway 301 North Thonotosassa, Florida 33592	Pasco
Mailing Address	Street Address	County

Telephone Number (813) 986-2489 Date Utility First Organized February 9, 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 North, 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: George L. Black, Jr.	Director	Post Office Box 16800 Tampa, FL 33687-6800	
Person who prepared this report: Norman F. Mears Rhema Business Services, Inc.	Consultant	1344 Vickers Drive Tallahassee, FL 32303	
Officers and Managers: George L. Black, Jr.	Director	Post Office Box 16800 Tampa, FL 33687-6800	\$ 0
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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
George L. Black, Jr.	100	Post Office Box 16800 Tampa, FL 33687-6800	\$ 0
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial_____		13,030	15,885		28,915
Industrial_____					
Multiple Family_____					
Guaranteed Revenues_____					
Other (Specify)_____					
Total Gross Revenue_____		\$ 13,030	\$ 15,885	\$ _____	\$ 28,915
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 8,858	\$ 11,295	\$ _____	\$ 20,153
Depreciation Expense_____	F-5	3,277	4,684		7,961
CIAC Amortization Expense_____	F-8	0	0		0
Taxes Other Than Income_____	F-7	1,272	1,813		3,085
Income Taxes_____	F-7	0	0		0
Total Operating Expense		\$ 13,407	17,792		\$ 31,199
Net Operating Income (Loss)		\$ (377)	\$ (1,907)	\$ _____	\$ (2,284)
Other Income:					
Nonutility Income_____		\$ 448	\$ 448	\$ _____	\$ 896
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____					
Net Income (Loss)		\$ 71	\$ (1,459)	\$ _____	\$ (1,388)

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 221,429	\$ 221,429
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>91,161</u>	<u>83,200</u>
Net Utility Plant -----		\$ <u>130,268</u>	\$ <u>138,229</u>
Cash -----		<u>3,543</u>	<u>720</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
-----			
-----			
Total Assets -----		\$ <u>133,811</u>	\$ <u>138,949</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>(12,372)</u>	<u>(10,984)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(11,872)</u>	\$ <u>(10,484)</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>1,301</u>	<u>1,170</u>
Other Liabilities (Specify) -----			
Accounts Payable Assoc. Company (233) -----		<u>144,382</u>	<u>148,263</u>
-----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>0</u>	<u>0</u>
Total Liabilities and Capital -----		\$ <u>133,811</u>	\$ <u>138,949</u>



UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 84,974	\$ 136,455	\$ _____	\$ 221,429
Construction Work in -----	_____	_____	_____	_____
Other (Specify) ----- _____ _____	_____	_____	_____	_____
Total Utility Plant -----	<u>\$ 84,974</u>	<u>\$ 136,455</u>	<u>\$ 0</u>	<u>\$ 221,429</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year -----	\$ 33,904	\$ 49,296	\$ 0	\$ 83,200
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account -----	\$ 2,400	\$ 3,970	\$ _____	\$ 6,370
Salvage -----	_____	_____	_____	_____
Other Credits (specify) -----	_____	_____	_____	_____
Amort. of Organization	877	714	_____	1,591
Total Credits -----	<u>\$ 3,277</u>	<u>\$ 4,684</u>	<u>\$ 0</u>	<u>\$ 7,961</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired -----	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal -----	_____	_____	_____	_____
Other debits (specify) -----	_____	_____	_____	_____
Total Debits -----	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Balance End of Year -----	<u>\$ 37,181</u>	<u>\$ 53,980</u>	<u>\$ 0</u>	<u>\$ 91,161</u>

UTILITY NAME SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
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CAPITAL STOCK ( 201 - 204 )

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

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ N/A	\$ (10,984)
Changes during the year (Specify):		
Net Income (Loss) _____		(1,388)
_____		
Balance end of year _____	\$ _____	\$ (12,372)

PROPRIETARY CAPITAL ( 218 )

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

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
None _____			\$ _____
_____			
Total _____			\$ _____

UTILITY NAME SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
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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 _____	686	1,098	_____	1,784
Regulatory assessment fee _____	586	715	_____	1,301
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Taxes Accrued _____</b>	<b>\$ 1,272</b>	<b>\$ 1,813</b>	<b>\$ _____</b>	<b>\$ 3,085</b>

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

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Price Septic Service	\$ 0	\$ 2,064	Sludge Removal
Rhema Business Services	\$ 361	\$ 361	Regulatory Accounting
Smith & Pirolozzi	\$ 330	\$ 330	Income Tax Accounting
Wray Enterprises	\$ 7,041	\$ 4,694	Certified Operation & Testing
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 0	\$ 0	\$ 0
2) Add credits during year _____	\$ 0	\$ 0	\$ 0
3) Total _____	0	0	0
4) Deduct charges during the year _____	0	0	0
5) Balance end of year _____	0	0	0
6) Less Accumulated Amortization _____	0	0	0
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 "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ 0	\$ 0	\$ 0
Add Credits During Year: _____	0	0	0
Deduct Debits During Year: _____	0	0	0
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 DECEMBER 31 1999
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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	\$ N/A	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

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

UTILITY NAM       SOUTH PASCO UTILITIES, INC.      

<b>YEAR OF REPORT</b> DECEMBER 31,     1999
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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)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(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 3 1999
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 19,288	\$	\$	\$ 19,288
302	Franchises				
303	Land and Land Rights	14,000			14,000
304	Structures and Improvements	2,183			2,183
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	13,635			13,635
308	Infiltration Galleries and Tunnels				
309	Supply Mains	9,342			9,342
310	Power Generation Equipment				
311	Pumping Equipment	13,468			13,468
320	Water Treatment Equipment	2,389			2,389
330	Distribution Reservoirs and Standpipes	9,303			9,303
331	Transmission and Distribution Lines				
333	Services				
334	Meters and Meter Installations	1,175			1,175
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	191			191
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	<b>Total Water Plant</b>	<b>\$ 84,974</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 84,974</b>



UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

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 %	\$ 897	\$	\$ 78	\$ 975
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0 %	3.7 %	5,808		505	6,313
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	0 %	3.13 %	3,358		292	3,650
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	0 %	5.88 %	9,108		792	9,900
320	Water Treatment Equipment	7	0 %	14.29 %	3,922		341	4,263
330	Distribution Reservoirs & Standpipes	30	0 %	3.33 %	3,565		310	3,875
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations	17	0 %	5.88 %			69	587
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	0 %	6.67 %	150		13	163
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 27,326	\$ 0	\$ 2,400	\$ 29,726

\* 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	280
620	Materials and Supplies	_____
630	Contractual Services:	_____
	Billing	_____
	Professional	691
	Testing	1,570
	Other	4,661
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	98
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 8,858 *</b>

\* 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
<b>Total</b>			<b>1</b>	<b>1</b>	<b>50.0</b>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

SYSTEM NAME: Hillcrest R. V. Resort

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	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)
January_____	_____	2,023	_____	2,023	2,023
February_____	_____	1,725	_____	1,725	1,725
March_____	_____	2,401	_____	2,401	2,401
April_____	_____	1,734	_____	1,734	1,734
May_____	_____	987	_____	987	987
June_____	_____	727	_____	727	727
July_____	_____	893	_____	893	893
August_____	_____	1,008	_____	1,008	1,008
September_____	_____	939	_____	939	939
October_____	_____	1,063	_____	1,063	1,063
November_____	_____	1,404	_____	1,404	1,404
December_____	_____	1,850	_____	1,850	1,850
Total for Year_____	_____	16,754	0	16,754	16,754

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
N/A	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31	1999
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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 _____	577,000	_____	_____	_____
Auxiliary Power _____		_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

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, 1999

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 \*. \_\_\_\_\_ 40
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? \_\_\_\_\_ Upon renewal
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 # \_\_\_\_\_ 20008491.01
12. Water Management District Consumptive Use Permit # \_\_\_\_\_ 651-4914
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes
  - 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**

UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT DECEMBER 31 1999
------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 19,288	\$ _____	\$ _____	\$ 19,288
352	Franchises_____				
353	Land and Land Rights_____	9,642			9,642
354	Structures and Improvements_____	4,139			4,139
355	Power Generation Equipment_____				
360	Collection Sewers - Force_____				
361	Collection Sewers - Gravity_____				
362	Special Collecting Structures_____				
363	Services to Customers_____				
364	Flow Measuring Devices_____				
365	Flow Measuring Installations_____				
370	Receiving Wells_____	28,018			28,018
371	Pumping Equipment_____				
380	Treatment and Disposal Equipment_____	73,915			73,915
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_____				
	<b>Total Wastewater Plant_____</b>	<b>\$ 136,455</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 136,455 *</b>

\* This amount should tie to sheet F-5.



UTILITY NAME: SOUTH PASCO UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

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 %	\$ 1,760	\$	\$ 153	\$ 1,913
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 %	10,176		1,037	11,213
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	27	0 %	3.70 %	31,487		2,735	34,222
381	Plant Sewers	32	0 %	3.13 %	518		45	563
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				\$ 43,941	\$ 0	\$ 3,970	\$ 47,911

\* 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	2,064
715	Purchased Power	3,636
716	Fuel for Power Production	_____
718	Chemicals	_____
720	Materials and Supplies	653
730	Contractual Services:	_____
	Billing	_____
	Professional	691
	Testing	2,688
	Other	1,466
740	Rents	_____
750	Transportation Expense	_____
755	Insurance Expense	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	97
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 11,295 *</b>

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Number of r 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					
<b>Total</b>			<u>1</u>	<u>1</u>	<u>50.0</u>

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 3 , 1999
-------------------------------------

**TREATMENT PLANT**

Manufacturer_____	Wetherell		
Type_____	Extended Aeration		
"Steel" or "Concrete"_____	Steel		
Total Permitted Capacity_____	70,000 GPD		
Average Daily Flow_____			
Method of Effluent Disposal_____	Percolation Ponds		
Permitted Capacity of Disposal_____	70,000 GPD		
Total Gallons of Wastewater treated_____	15,074,000		

**MASTER LIFT STATION PUMPS**

Manufacturer_____	None					
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_____	771		
February_____	757		
March_____	809		
April_____	336		
May_____	1393		
June_____	888		
July_____	699		
August_____	1108		
September_____	1039		
October_____	1860		
November_____	4827		
December_____	587		
Total for year_____	15074		

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. \_\_\_\_\_ 147
- 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. \_\_\_\_\_ 103
- 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? \_\_\_\_\_ No

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ No

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? \_\_\_\_\_ Upon renewal

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 # \_\_\_\_\_

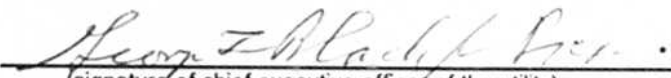
\* An ERC is determined based on one of the following methods:  
 (a) If actual flow data are available from the preceding 12 months:  
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single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