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WATER AND SEWER  
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# WATER AND/OR WASTEWATER UTILITIES

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

# *ANNUAL REPORT*

OF

WS654-01-AR  
Country Club of Sebring  
3035 Wynstone Drive  
Sebring, FL 33875-4745

Submitted To The

## *STATE OF FLORIDA*



02 MAY -6 11:11:18  
ECONOMIC REGULATION  
PUBLIC SERVICE

## *PUBLIC SERVICE COMMISSION*

FOR THE

## **YEAR ENDED DECEMBER 31, 2001**

## 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)

## 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.

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REPORT OF

COUNTRY CLUB OF SEBRING UTILITIES ("CCSU")

(EXACT NAME OF UTILITY)

3035 WYNSTONE DRIVE  
SEBRING FL 33875

4800 HAW BRANCH ROAD  
SEBRING FL 33875

Mailing Address

Street Address

County

Telephone Number 863-385-6330

Date Utility First Organized 3/17/92

Fax Number 863-386-1817

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: R. GREG HARRIS  
3035 WYNSTONE DRIVE SEBRING FL 33875 863-385-6330

Name of subdivisions where services are provided: THE COUNTRY CLUB OF SEBRING

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: R. GREG HARRIS	MANAGER	3035 WYNSTONE DR SEBRING FL 33875	
Person who prepared this report: R. GREG HARRIS	MANAGER	"	
Officers and Managers: R. GREG HARRIS	MANAGER	"	\$ 13464
ROLAND A. HARRIS	PRESIDENT	TAMPA FL	\$ -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
ROLAND A. HARRIS	100%	TAMPA FL	\$ -0-
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31, 2001

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 84305	\$ 54870	\$	\$ 138375
Commercial		8728	9883		18611
Industrial		-	-		-
Multiple Family		6530	6993		13523
Guaranteed Revenues		-	-		-
Other (Specify)		-	-		-
Total Gross Revenue		\$ 99563	\$ 70946	\$	\$ 170509
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 57815	\$ 46861	\$	\$ 104676
Depreciation Expense	F-5	36516	16215		52731
CIAC Amortization Expense	F-8	-	-		-
Taxes Other Than Income	F-7	10256	7997		18253
Income Taxes	F-7	-	-		-
Total Operating Expense		\$ 104587	\$ 71073		\$ 175660
Net Operating Income (Loss)		\$ <5024>	\$ <127>	\$	\$ <5151>
Other Income:					
Nonutility Income		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses		\$	\$	\$	\$
Interest Expense		3300	1777		5077
Net Income (Loss)		\$ <8324>	\$ <1904>	\$	\$ <10228>

UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31 2001

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	\$ 2107629	\$ 2017462
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>758993</u>	<u>706262</u>
Net Utility Plant -----		\$ 1348636	\$ 1311200
Cash -----		< 1792 >	2792
Customer Accounts Receivable (141) -----		<u>15380</u>	<u>13961</u>
Other Assets (Specify): -----			
-----			
-----			
<b>Total Assets</b> -----		\$ <u>1362224</u>	\$ <u>1327953</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	<u>335812</u>	<u>346040</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
<b>Total Capital</b> -----		\$ -----	\$ -----
Long Term Debt (224) -----	F-6	\$ 96572	\$ 111257
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>18843</u>	<u>18253</u>
Other Liabilities (Specify) -----			
-----			
-----			
Advances for Construction -----		<u>76311</u>	
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>834686</u>	<u>852403</u>
<b>Total Liabilities and Capital</b> -----		\$ <u>1362224</u>	\$ <u>1327953</u>



UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31, 2001

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ <u>1459837</u>	\$ <u>647792</u>	\$ _____	\$ <u>2107629</u>
----- Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
----- -----	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>1459837</u>	\$ <u>647792</u>	\$ _____	\$ <u>2107629</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>437286</u>	\$ <u>268976</u>	\$ _____	\$ <u>706262</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>36516</u>	\$ <u>16215</u>	\$ _____	\$ <u>52731</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
----- Total Credits _____	\$ <u>36516</u>	\$ <u>16215</u>	\$ _____	\$ <u>52731</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
----- Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>473802</u>	\$ <u>285191</u>	\$ _____	\$ <u>758993</u>

UTILITY NAME: CCSU

YEAR OF REPORT  
DECEMBER 31, 2001

CAPITAL STOCK ( 201 - 204 )

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

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ 346040	\$ _____
Changes during the year (Specify): NET INCOME <LOSS>	{ 10228 }	_____
_____	_____	_____
Balance end of year _____	\$ 335812	\$ _____

PROPRIETARY CAPITAL ( 218 )

N/A	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
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	
4 @ \$24000 FROM INDIVIDUALS	8	60	\$ 69954
7 @ 5000 FROM INDIVIDUALS	8	24	18197
3 @ 5000 FROM INDIVIDUALS	8	24	8421
Total _____			\$ 96572

UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31, 2001

TAX EXPENSE

(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 _____	5927	5812	_____	10939
Regulatory assessment fee _____	4329	2985	_____	7314
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ <u>10256</u>	\$ <u>7997</u>	\$ _____	\$ <u>18253</u>

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
SHORT UTILITIES	\$ 3747	\$ 7619	SYSTEM TESTS + CONSULTING
PVC CHLORINATION SUPPLY	\$ 1653	\$ _____	CONSULTING + CONSTRUCTION
MUGH UTILITIES	\$ _____	\$ 14008	TESTING, CONSULTING, CONSTRUCTION
T+R TAPPING SERVICE	\$ 650	\$ _____	PLANT UPGRADE
POLSTON ENGINEERING	\$ 1500	\$ _____	CONSULTING + PLANT UPGRADE
REXEL MADER ELECTRIC	\$ 3200	\$ _____	ELECTRICAL - PLANT UPGRADE
HEARTLAND ELECTRIC	\$ 6100	\$ _____	PLANT UPGRADE
RILES PUMP	\$ 7289	\$ _____	PUMPS + SERVICE ON UPGRADE
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>925463</u>	\$ <u>336889</u>	\$ <u>1262352</u>
2) Add credits during year _____	\$ <u>6825</u>	\$ <u>8450</u>	\$ <u>15275</u>
3) Total _____	<u>932288</u>	<u>345339</u>	<u>1277627</u>
4) Deduct charges during the year _____			
5) Balance end of year _____			
6) Less Accumulated Amortization _____	<u>317701</u>	<u>125240</u>	<u>442941</u>
7) Net CIAC _____	\$ <u>614587</u>	\$ <u>220699</u>	\$ <u>834686</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
<u>NONE</u>			
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	
<u>CUSTOMER PLANT CAPACITY CHARGES (TAP FEES)</u>	<u>13</u>	\$ <u>1375</u>	\$ <u>6825</u> \$ <u>8450</u>
Total Credits During Year (Must agree with line # 2 above.) _____		\$ <u>6825</u>	\$ <u>8450</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>293957</u>	\$ <u>115992</u>	\$ <u>409949</u>
Add Debits During Year: _____	<u>23744</u>	<u>9248</u>	<u>32992</u>
Deduct Credits During Year: _____			
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>317701</u>	\$ <u>125240</u>	\$ <u>442941</u>

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

UTILITY NAME: CCSU

YEAR OF REPORT DECEMBER 31 2001
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**SCHEDULE "A"**

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

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

(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>11.29 %</u>
Commission Order Number approving AFUDC rate:	<u>25788</u>



**WATER  
OPERATING  
SECTION**

UTILITY NAME:           "CCSU"          

YEAR OF REPORT  
DECEMBER 31 2001

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization <sup>INTEREST</sup> <del>ENGINEERING PERMITS</del>		\$ 17630	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements		12000		
305	Collecting and Impounding Reservoirs		45000		
306	Lake, River and Other Intakes				
307	Wells and Springs		6000		
308	Infiltration Galleries and Tunnels				
309	Supply Mains		11000		
310	Power Generation Equipment		15000		
311	Pumping Equipment		26000		
320	Water Treatment Equipment		4500		
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Lines		12185		
333	Services				
334	Meters and Meter Installations		4000		
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment		1500		
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment		35000		
346	Communication Equipment				
347	Miscellaneous Equipment		6637		
348	Other Tangible Plant				
	Total Water Plant	\$ 1263385	\$ 196452	\$	\$ 1459837

UNKNOWN ↑  
ALLOCATION



UTILITY NAME: CCSU

YEAR OF REPORT  
DECEMBER 31, 2001

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 (i-g+h=i) (i)
304	Structures and Improvements		%	%	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
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		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 437286	\$	\$ 36516	\$ 473802*

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

UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31 2001

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 1825
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	6732
604	Employee Pensions and Benefits	-
610	Purchased Water	-
615	Purchased Power	10186
616	Fuel for Power Production	-
618	Chemicals	13104
620	Materials and Supplies	7457
630	Contractual Services:	
	Billing	695
	Professional	1618
	Testing	3707
	Other	4733
640	Rents	-
650	Transportation Expense	1316
655	Insurance Expense	1827
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	-
670	Bad Debt Expense	-
675	Miscellaneous Expenses	4615
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 57815 *</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)	
<b>Residential Service</b>					
5/8"	D	1.0	11	11	11
3/4"	D	1.5	16	16	24
1"	D	2.5	228	240	595
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5	2	3	4.5
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0		1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
<b>Unmetered Customers Other (Specify) 4"</b>	<u>D</u>	<u>17.5</u>	<u>1</u>	<u>1</u>	<u>17.5</u>
<b>** D = Displacement C = Compound T = Turbine</b>			<b>Total</b>	<u>259</u>	<u>272</u>
				<u>272</u>	<u>660.0</u>

UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: \_\_\_\_\_

**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		7225	316		6998
February		7019			6678
March		8200			8132
April		8740			8646
May		10360			9945
June		8500			7216
July		5090			5213
August		5442			6000
September		8234			7060
October		7118			7643
November		7696			7201
December		10393			9488
Total for Year		94017	3792	90225	90220

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
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
PVC	10"	2800	0	0	2800
	8"	8060			8060
	6"	5140			5140
	4"	1650			1650
	2"	300			300

UTILITY NAME: "CCSU"

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1984</u>	<u>2000</u>	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
Depth of Wells _____	<u>1352</u>	<u>1180</u>	_____	_____
Diameters of Wells _____	<u>10"</u>	<u>8"</u>	_____	_____
Pump - GPM _____	<u>800</u>	<u>550</u>	_____	_____
Motor - HP _____	<u>75</u>	<u>25</u>	_____	_____
Motor Type * _____	<u>VT</u>	<u>TURBINE</u>	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	<u>CUMMINS 175KW</u>	<u>175 KW</u>	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>STEEL</u>	<u>STEEL</u>	_____	_____
Capacity of Tank _____	<u>(2) PNEUMATIC</u>	<u>(2) PNEUMATIC</u>	_____	_____
Ground or Elevated _____	<u>10000 ea</u>	<u>10000 ea</u>	_____	_____
	<u>ELEVATED</u>	<u>ELEVATED</u>	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	<u>GE</u>	<u>BURKLEY</u>	_____	_____
Type _____	<u>VT</u>	<u>HORIZONTAL SPLIT CASE</u>	_____	_____
Rated Horsepower _____	<u>75HP</u>	<u>40 HP</u>	_____	_____
<b>Pumps</b>				
Manufacturer _____	<u>GE</u>	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	<u>1300</u>	<u>800</u>	_____	_____
Average Number of Hours Operated Per Day _____	<u>1.0</u>	<u>23.0</u>	_____	_____
Auxiliary Power _____	<u>175 KW</u>	<u>175 KW</u>	_____	_____

UTILITY NAME: "CCSU"

YEAR OF REPORT  
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day	<u>440000</u>		
Type of Source	<u>GROUND</u>		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type	<u>LIQUID CL2</u>		
Make			
Permitted Capacity (GPD)	<u>597800</u>		
High service pumping			
Gallons per minute	<u>800</u>		
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator	<u>LIQUID</u>		
Ozone			
Other			
Auxiliary Power	<u>175KW</u>		

UTILITY NAME: "CCSU"  
SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2001

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. 630
2. Maximum number of ERCs \* which can be served. 1010
3. Present system connection capacity (in ERCs \*) using existing lines. 600
4. Future connection capacity (in ERCs \*) upon service area buildout. 1050
5. Estimated annual increase in ERCs \*. 60
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. 22 HYDRANTS 4 BLOWOFFS
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? 1999
10. If the present system does not meet the requirements of DEP rules, submit the following: N/A
  - 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 # 5284076
12. Water Management District Consumptive Use Permit # 20-007704.02
  - 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: "CCSU"

YEAR OF REPORT  
DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization <u>SURVEYING</u>	\$ _____	\$ <u>832</u>	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____	_____
354	Structures and Improvements _____	_____	_____	_____	_____
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 _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment <u>PERC PONDS</u>	_____	<u>8550</u>	_____	_____
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	<u>2649</u>	_____	_____
389	Other Plant and Miscellaneous Equipment <u>FENCING/TREE</u>	_____	<u>1230</u>	_____	_____
390	Office Furniture and <u>REMOVAL</u> 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 _____	_____	<u>462</u>	_____	_____
	Total Wastewater Plant _____	\$ <u>634069</u>	\$ <u>13723</u>	\$ _____	\$ <u>647792 *</u>

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



UTILITY NAME: CCSU

YEAR OF REPORT  
DECEMBER 31, 2001

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		%	%	\$	\$		
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		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
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				\$ 268976	\$	\$ 16215	\$ 285191 *

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

UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31 2001

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 1677
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	6732
704	Employee Pensions and Benefits	-
710	Purchased Wastewater Treatment	-
711	Sludge Removal Expense	6480
715	Purchased Power	5848
716	Fuel for Power Production	-
718	Chemicals	4577
720	Materials and Supplies	5156
730	Contractual Services:	
	Billing	315
	Professional	872
	Testing	6534
	Other	2253
740	Rents	-
750	Transportation Expense	1715
755	Insurance Expense	945
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	-
770	Bad Debt Expense	-
775	Miscellaneous Expenses	3757
	Total Wastewater Operation And Maintenance Expense	\$ 46861 *

\* 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 Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	256	268	268
General Service					
5/8"	D	1.0			
3/4"	D	1.5	2	3	4.5
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0		1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers	D	1.5	1		
Other (Specify) 4"	D	15	1	1	15
Total			260	273	295.5

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

UTILITY NAME: "CCSU"

YEAR OF REPORT  
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PUMPING EQUIPMENT

Lift Station Number	<u>1</u>	<u>2</u>				
Make or Type and nameplate data on pump						
Year installed	<u>1984</u>	<u>1994</u>				
Rated capacity	<u>8000</u>	<u>8000</u>				
Size						
Power:						
Electric	<u>150amp</u>	<u>150amp</u>				
Mechanical						
Nameplate data of motor						

SERVICE CONNECTIONS

Size (inches)	<u>4"</u>					
Type (PVC, VCP, etc.)	<u>PVC</u>					
Average length						
Number of active service connections	<u>273</u>					
Beginning of year	<u>260</u>					
Added during year	<u>13</u>					
Retired during year	<u>-</u>					
End of year	<u>273</u>					
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS

	Collecting Mains			Force Mains		
Size (inches)	<u>8"</u>	<u>6"</u>		<u>8"</u>		
Type of main	<u>PVC</u>	<u>PVC</u>		<u>PVC</u>		
Length of main (nearest foot)						
Beginning of year	<u>15089</u>	<u>3150</u>		<u>3910</u>		
Added during year						
Retired during year						
End of year	<u>15089</u>	<u>3150</u>		<u>3910</u>		

MANHOLES

Size (inches)	<u>4"</u>		
Type of Manhole	<u>PRECAST</u>		
Number of Manholes:			
Beginning of year	<u>56</u>		
Added during year			
Retired during year			
End of Year	<u>56</u>		

UTILITY NAME: "CCSU"

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31 2001
------------------------------------

**TREATMENT PLANT**

Manufacturer _____	<u>MAROLF</u>	_____	_____
Type _____	<u>EXTENDED AIR</u>	_____	_____
"Steel" or "Concrete" _____	<u>CONCRETE</u>	_____	_____
Total Permitted Capacity _____	<u>8500</u>	_____	_____
Average Daily Flow _____	<u>.0381</u>	_____	_____
Method of Effluent Disposal _____	<u>PERC PONDS</u>	_____	_____
Permitted Capacity of Disposal _____	<u>8500 GAL/DAY</u>	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	<u>MAROLF</u>	_____	_____	_____	_____	_____
Capacity (GPM's) _____	<u>8000</u>	_____	_____	_____	_____	_____
Motor:	<u>PEABODY</u>	_____	_____	_____	_____	_____
Manufacturer _____	<u>BARNES</u>	_____	_____	_____	_____	_____
Horsepower _____	<u>4.5</u>	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	<u>ELECTRIC</u>	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>1247</u>	<u>0</u>	_____
February _____	<u>1487</u>	_____	_____
March _____	<u>1430</u>	_____	_____
April _____	<u>1120</u>	_____	_____
May _____	<u>1080</u>	_____	_____
June _____	<u>1030</u>	_____	_____
July _____	<u>1160</u>	_____	_____
August _____	<u>1260</u>	_____	_____
September _____	<u>1750</u>	_____	_____
October _____	<u>1380</u>	_____	_____
November _____	<u>1400</u>	_____	_____
December _____	<u>1100</u>	_____	_____
Total for year _____	<u>15444</u>	<u>0</u>	<u>15444</u>

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

UTILITY NAME: "CCSU"

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: \_\_\_\_\_

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. 148

2. Maximum number of ERCs\* which can be served. 304

3. Present system connection capacity (in ERCs\*) using existing lines. 378

4. Future connection capacity (in ERCs\*) upon service area buildout. 552

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. N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? YES  
If so, when? MARCH 2000

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? 1998

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 # FACILITY ID = 4028P00507 PERMIT D028124804

\* 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).

UTILITY NAME: "ccsu"

YEAR OF REPORT  
DECEMBER 31, 2001

# CERTIFICATION OF ANNUAL REPORT

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

- YES  NO  1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
- YES  NO  2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES  NO  3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
- YES  NO  4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

## Items Certified

1.  2.  3.  4.



(signature of chief executive officer of the utility) \*

1.  2.  3.  4.



(signature of chief financial officer of the utility) \*

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

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