

CLASS "C"

CO 112 31 11 1999

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WS672 28
Highlands Ridge Associates, Inc.
3003 East Fairway Vista Drive
Avon Park, FL 33825-6001

544-W + 474-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



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MAR 31 2000

Florida Public Service Commission
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

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Division of
Water and Wastewater
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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 preceeding 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

UTILITY NAME: HIGHLANDS RIDGE UTILITIES (HRA)

YEAR OF REPORT
DECEMBER 31, 1999

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 109,564	\$ 100,515	\$ _____	\$ 210,079
Commercial _____		16,625	9,806	_____	26,431
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 126,189	\$ 110,321	\$ _____	\$ 236,510
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 77,260	\$ 86,179	\$ _____	\$ 163,439
Depreciation Expense _____	F-5	18,506	18,777	_____	37,283
CIAC Amortization Expense _____	F-8	<11,229>	<11,155>	_____	<22,384>
Taxes Other Than Income _____	F-7	12,151	11,465	_____	23,616
Income Taxes _____	F-7	0	0	_____	_____
Total Operating Expense		\$ 96,715	105,266	_____	\$ 201,981
Net Operating Income (Loss)		\$ 29,471	\$ 5,055	\$ _____	\$ 34,526
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		14,386	34,077	_____	48,463
Net Income (Loss)		\$ 15,085	\$ <29,022>	\$ _____	\$ <13,937>

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 1,280,310	\$ 1,276,417
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>138,586</u>	<u>101,303</u>
Net Utility Plant -----		\$ 1,141,724	\$ 1,175,114
Cash -----		1,256	
Customer Accounts Receivable (141) -----		16,965	7,564
Other Assets (Specify): -----			

Total Assets -----		\$ 1,159,945	\$ 1,182,678
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	(38,767)	(24,830)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ (38,767)	\$ (24,830)
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----			
Notes Payable (232) -----		503,192	573,763
Customer Deposits (235) -----			
Accrued Taxes (236) -----		10,643	9,058
Other Liabilities (Specify) -----			

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	684,877	624,687
Total Liabilities and Capital -----		\$ 1,159,945	\$ 1,182,678

UTILITY NAME: HRA

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 (101) _____	\$ <u>574,895</u>	\$ <u>705,415</u>	\$ _____	\$ <u>1,280,310</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>574,895</u>	\$ <u>705,415</u>	\$ _____	\$ <u>1,280,310</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>69,019</u>	\$ <u>32,234</u>	\$ _____	\$ <u>101,303</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>18,506</u>	\$ <u>18,777</u>	\$ _____	\$ <u>37,283</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>18,506</u>	\$ <u>18,777</u>	\$ _____	\$ <u>37,283</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>
Balance End of Year _____	\$ <u>87,525</u>	\$ <u>51,011</u>	\$ _____	\$ <u>138,536</u>

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

CAPITAL STOCK (201 - 204)

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

SUBS CORP - THIS IS A DIVISION WITH NO CAPITAL STOCK

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year	\$	\$ (24,830)
Changes during the year (Specify):		(13,937)
Balance end of year	\$	\$ (38,767)

NET LOSS per books

PROPRIETARY CAPITAL (218)

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

N/A

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rate # of Pymts	Principal per Balance Sheet Date
<i>FIRST UNION NATIONAL BANK</i>	<i>9% on DEMAND</i>	\$ 503,192
Total		\$ 503,192

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

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 _____	5,679	4,964	_____	10,643
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ <u>5,679</u>	\$ <u>4,964</u>	\$ _____	\$ <u>10,643</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
SHORT UTILITIES	\$ 8,150	\$ 7,850	CONTRACT SVC
ROTO ROOTER	\$ _____	\$ 6,000	SLUDGE REMOVAL
ROSE SUNDSTROM et al	\$ 8,629	\$ 8,629	LEGAL FEES
C+L MAINTENANCE	\$ 6,000	\$ 6,000	MAINTENANCE
ROB REED	\$ 4,523	\$ 4,523	CPA SERVICES
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ 343,908	\$ 336,868	\$ 680,776
2) Add credits during year	\$ 36,632	\$ 45,942	\$ 82,574
3) Total			
4) Deduct charges during the year			
5) Balance end of year	380,540	382,810	763,350
6) Less Accumulated Amortization	45,787	32,686	78,473
7) Net CIAC	\$ 334,753	\$ 350,124	\$ 684,877

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		
MAIN, CAPACITY (Water)	38	\$ 539	\$ 31,582	\$
MAIN, CAPACITY (Sewer)	38	1209	4,750	\$ 45,942
METER INSTALLS	38	125	36,632	45,942
Total Credits During Year (Must agree with line # 2 above.)			\$ 36,632	\$ 45,942

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	\$ 34,558	\$ 21,531	\$ 56,089
Add Credits During Year	11,229	11,155	22,384
Deduct Debits During Year			
Balance End of Year (Must agree with line #6 above.)	\$ 45,787	\$ 32,686	\$ 78,473

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

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31 1999

N/A

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	\$ See Docket	%	%	%
Preferred Stock	# 98-1643 - For WS	%	%	%
Long Term Debt	For Schedule	%	%	%
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: 12.44%
Commission Order Number approving AFUDC rate: 92-0954 - For WS

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

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

N/A

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
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):

See Staff Report
98-1147 - WS
FOR CALCULATIONS

**WATER
OPERATING
SECTION**

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31 1999

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 21,211	\$	\$	\$ 21,211
302	Franchises				
303	Land and Land Rights	443			443
304	Structures and Improvements	14,066			14,066
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	54,141			54,141
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	46,715			46,715
311	Pumping Equipment				
320	Water Treatment Equipment	43,160			43,160
330	Distribution Reservoirs and Standpipes	18,500			18,500
331	Transmission and Distribution Lines	340,796			340,796
333	Services				
334	Meters and Meter Installations	31,970	3,893		35,863
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				
	Total Water Plant	\$ 571,002	\$ 3,893	\$	\$ 574,895

(85)

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

(Rounded to whole dollars)

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	3.56	\$ 2,300	\$	\$ 502	\$ 2,803
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0	3.71	9,602		2,005	11,607
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	0	5.19	12,535		2,748	15,283
320	Water Treatment Equipment	20	0	5.00	11,200		2,135	13,335
330	Distribution Reservoirs & Standpipes	40	0	2.50	2,631		462	3,093
331	Trans. & Dist. Mains	40	0	2.50	25,716		8,520	34,236
333	Services		%	%				
334	Meter & Meter Installations	17	0	5.84	5,055		2,110	7,165
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				\$ 69,069	\$	\$ 15,506	\$ 84,575

* This amount should tie to Sheet F-5.

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31 1999

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 35,822
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	6,000
604	Employee Pensions and Benefits	106
610	Purchased Water	0
615	Purchased Power	5,132
616	Fuel for Power Production	27
618	Chemicals	2,220
620	Materials and Supplies	293
630	Contractual Services:	
	Billing	
	Professional	5,750
	Testing	1,913
	Other <u>LEGAL</u>	8,625
640	Rents	
650	Transportation Expense	
655	Insurance Expense	2,749
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	8,620
	Total Water Operation And Maintenance Expense	\$ 77,260.

* 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	336	363	363
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	1	2	10
2"	D,C,T	8.0	4	6	48
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			341	371	421

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

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	N/A	5241	574	4667	4667	
February	}	5034	168	4866	4866	
March		5974	672	5302	5302	
April		7016	468	6548	6548	
May		5663	- 520	6183	6183	
June		4335	- 394	4729	4729	
July		3457	- 410	3867	3867	
August		3829	603	3226	3226	
September		3407	0	3407	3407	
October		3232	354	2878	2878	
November		4894	129	4765	4765	
December			5132	- 721	5853	5853
Total for Year		0	57,214	923	56,291	56,291

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:

N/A

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"	3240	0	0	3240
	8"	4320			4320
	6"	7500			7500
	4"	6930			6930
	2"	3122			3122

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1989</u>	<u>1990</u>	_____	_____
Types of Well Construction and Casing _____	<u>ID# 499714</u>	<u>ID# 502105</u>	_____	_____
_____	<u>149</u>	<u>136</u>	_____	_____
_____	<u>370</u>	<u>585</u>	_____	_____
Depth of Wells _____	<u>900</u>	<u>1310</u>	_____	_____
Diameters of Wells _____	<u>8"</u>	<u>8"</u>	_____	_____
Pump - GPM _____	<u>850 @ 35 psi</u>	<u>850 @ 35 psi</u>	_____	_____
Motor - HP _____	<u>40</u>	<u>40</u>	_____	_____
Motor Type * _____	<u>EMERSON Elec.</u>	<u>EMERSON Elec.</u>	_____	_____
Yields of Wells in GPD _____	<u>1224K/30</u>	<u>1224K/30</u>	_____	_____
Auxiliary Power _____	<u>TOKAI KOLLER</u>	<u>TOKAI KOLLER</u>	_____	_____

* Submersible, centrifugal, etc.

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>Steel</u>	_____	_____	_____
Capacity of Tank _____	<u>Pneumatic</u>	_____	_____	_____
Ground or Elevated _____	<u>15,000 gal.</u>	_____	_____	_____
_____	<u>N/A</u>	_____	_____	_____

HIGH SERVICE PUMPING

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

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	<u>350,000</u>	_____	_____
Type of Source _____	<u>Ground Water</u>	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	<u>PA. CHLORINATOR</u>	_____	_____
Make _____	<u>REGAL</u>	_____	_____
Permitted Capacity (GPD) _____	<u>350,000 GPD</u>	_____	_____
High service pumping Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment Unit Rating _____	_____	_____	_____
Filtration Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq. Ft. _____	_____	_____	_____
Disinfection Chlorinator _____	<u>X</u>	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	<u>GENERATOR</u>	_____	_____

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

SYSTEM NAME: _____

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. 486400 / 500 300 - 300
2. Maximum number of ERCs * which can be served. 1000
3. Present system connection capacity (in ERCs *) using existing lines. 300
4. Future connection capacity (in ERCs *) upon service area buildout. 1000
5. Estimated annual increase in ERCs *. 50
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 GPM
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.
The water Distribution system is to be replaced in 2001
in 2 phases, PHASE 5 AND 6.
9. When did the company last file a capacity analysis report with the DEP? N/A
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? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? N/A
11. Department of Environmental Protection ID # 5228
12. Water Management District Consumptive Use Permit # 500
 - 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: HRA

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	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	4,434			4,434
354	Structures and Improvements	350,675			350,675
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	350,306			350,306
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				
	Total Wastewater Plant	\$ 705,415	\$	\$	\$ 705,415

* This amount should tie to sheet F-5.

(RS)

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER (Whole dollars)

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	35	0	2.86	\$ 18,144	\$	\$ 10,019	\$ 28,164
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity	40	0	2.50	14,090		8,758	22,847
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				\$ 32,234	\$	\$ 18,777	\$ 51,011

* This amount should tie to Sheet F-5.

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31 1999

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 35,045
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	6,000
704	Employee Pensions and Benefits	226
710	Purchased Wastewater Treatment	0
711	Sludge Removal Expense	3,634
715	Purchased Power	5,764
716	Fuel for Power Production	0
718	Chemicals	3,300
720	Materials and Supplies	0
730	Contractual Services:	
	Billing	
	Professional	5,750
	Testing	3,584
	Other (LEGAL)	8,629
740	Rents	
750	Transportation Expense	
755	Insurance Expense	2,749
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	11,498
	Total Wastewater Operation And Maintenance Expense	\$ 86,179

* 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	335	355	335
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	4	2	16
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			341	357	391

** D = Displacement
C = Compound
T = Turbine

* 2-1/2" has 10 capacity from 10/1/98
2-1/2"
4-2"

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

PUMPING EQUIPMENT

Lift Station Number	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>		
Make or Type and nameplate data on pump	<u>Hydraulic S-NS00M34</u>	<u>same</u>	<u>Hydraulic SPBL200</u>	<u>same</u>		
Year installed	<u>1990</u>	<u>1990</u>	<u>1990</u>	<u>1994</u>		
Rated capacity	<u>195</u>	<u>150</u>	<u>24</u>	<u>200</u>		
Size	<u>5HP</u>	<u>5HP</u>	<u>2HP</u>	<u>5HP</u>		
Power:						
Electric	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>		
Mechanical						
Nameplate data of motor	<u>S-NS00M34</u>	<u>same</u>	<u>SPBL-200</u>	<u>same</u>		

SERVICE CONNECTIONS

Size (inches)	<u>4"</u>					
Type (PVC, VCP, etc.)	<u>PVC</u>					
Average length	<u>30ft</u>					
Number of active service connections	<u>357</u>					
Beginning of year	<u>341</u>					
Added during year	<u>16</u>					
Retired during year	<u>0</u>					
End of year	<u>357</u>					
Give full particulars concerning inactive connections	<u>NA</u>					

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)	<u>8"</u>	<u>6"</u>			<u>8"</u>	<u>6"</u>		
Type of main	<u>PVC</u>	<u>PVC</u>			<u>PVC</u>	<u>PVC</u>		
Length of main (nearest foot)								
Beginning of year	<u>77</u>	<u>773</u>			<u>6000</u>	<u>7600</u>		
Added during year								
Retired during year								
End of year	<u>77</u>	<u>773</u>			<u>6000</u>	<u>7600</u>		

MANHOLES

Size (inches)	<u>48"</u>			
Type of Manhole	<u>cast</u>			
Number of Manholes:				
Beginning of year	<u>63</u>			
Added during year	<u>0</u>			
Retired during year	<u>0</u>			
End of Year	<u>63</u>			

UTILITY NAME: HRA

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31 1999

TREATMENT PLANT

Manufacturer _____	<u>MAI LOFT</u>	_____	_____
Type _____	<u>Extended Aeration</u>	_____	_____
"Steel" or "Concrete" _____	<u>Concrete</u>	_____	_____
Total Permitted Capacity _____	<u>95,500</u>	_____	_____
Average Daily Flow _____	<u>22,000</u>	_____	_____
Method of Effluent Disposal _____	<u>PONDS</u>	_____	_____
Permitted Capacity of Disposal _____	<u>95,500</u>	_____	_____
Total Gallons of Wastewater treated _____	<u>7,900,000</u>	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>UNITRONIC</u>	<u>UNITRONIC</u>	<u>UNITRONIC</u>	<u>UNITRONIC</u>	_____	_____
Capacity (GPM's) _____	<u>193</u>	<u>200</u>	<u>24</u>	<u>235</u>	_____	_____
Motor: _____	_____	_____	_____	_____	_____	_____
Manufacturer _____	<u>Hydromatic</u>	<u>SHP</u>	<u>SHP</u>	<u>SHP</u>	_____	_____
Horsepower _____	<u>5HP</u>	<u>5HP</u>	<u>2HP</u>	<u>3HP</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>841</u>	<u>0</u>	<u>841</u>
February _____	<u>713</u>	_____	_____
March _____	<u>850</u>	_____	_____
April _____	<u>551</u>	_____	_____
May _____	<u>622</u>	_____	_____
June _____	<u>261</u>	_____	_____
July _____	<u>13</u>	_____	_____
August _____	<u>112</u>	_____	_____
September _____	<u>547</u>	_____	_____
October _____	<u>660</u>	_____	_____
November _____	<u>742</u>	_____	_____
December _____	<u>822</u>	_____	_____
Total for year _____	<u>7,900,000</u>	<u>0</u>	<u>7,900,000</u>

If Wastewater Treatment is purchased, indicate the vendor: 11/1

UTILITY NAME: HRA

YEAR OF REPORT
DECEMBER 31, 1999

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. 2,000,000, 300, 30, 10

2. Maximum number of ERCs* which can be served. 341

3. Present system connection capacity (in ERCs*) using existing lines. 50

4. Future connection capacity (in ERCs*) upon service area buildout. 1000

5. Estimated annual increase in ERCs*. 10

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
Consider a district expansion 2001 & 2002

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? IN EXPANSION PLANS
If so, when? 18 MONTHS (APPROX)

9. Has the utility been required by the DEP or water management district to implement reuse? N/D
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? 9/96 - ONE CURRENTLY UNDERWAY

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? N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? N/A

12. Department of Environmental Protection ID # 5225 P 0023

* 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: HRA

YEAR OF REPORT
DECEMBER 31, 1999

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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.
<i>EXCEPT FOR A CURRENT RATE INVESTIGATION UNDERWAY</i> |
| YES
<input checked="" type="checkbox"/> | NO
<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. 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.