

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

WS679  
W.P. Utilities, Inc.  
3500 West Lantana Road  
Lantana, FL 33462-1327

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548-W 478-S

Certificate Number(s)

Submitted To The

## STATE OF FLORIDA



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APR 21 2000

Florida Public Service Commission  
Division of Water and Wastewater

## PUBLIC SERVICE COMMISSION

FOR THE

## YEAR ENDED DECEMBER 31, 1999

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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 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**

W.P. Utilities, Inc.

3500 W. Lantana Road Lantana, FL 33462		<b>(EXACT NAME OF UTILITY)</b>		3500 W. Lantana Road Lantana, FL 33462		Palm Beach County
	Mailing Address		Street Address			
Telephone Number	561-433-8223	Date Utility First Organized	9/30/86			
Fax Number	561-969-6292	E-mail Address	N/A			
Sunshine State One-Call of Florida, Inc. Member No.	N/A					

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: Same as Mailing Address

Name of subdivisions where services are provided: Palm Breezes Club

**CONTACTS:**

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Roger E. Medera</u>	<u>President</u>	<u>Same as above</u>	
Person who prepared this report: <u>Michael W. Medera</u>	<u>Vice-President</u>	<u>Same as Above</u>	
Officers and Managers: <u>Roger E. Medera</u>	<u>President</u>	<u>Same as above</u>	\$ _____
<u>Michael W. Medera</u>	<u>Vice-Pres/CFO</u>	<u>Same as above</u>	\$ _____
<u>Sylvain A. Grenier</u>	<u>Controller</u>	<u>Same as above</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>Roger E. Medera</u>	<u>100%</u>	<u>Same as above</u>	\$ _____ \$ None
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: W.P. Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 1999
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 32,170	\$ 54,876	\$ _____	\$ 87,046
Commercial _____		1,418	2,356	_____	3,774
Industrial _____		0	0	_____	0
Multiple Family _____		0	0	_____	0
Guaranteed Revenues _____		0	0	_____	0
Other (Specify) <u>connection</u>		355	355	_____	710
<b>Total Gross Revenue</b> _____		<b>\$ 33,943</b>	<b>\$ 57,587</b>	<b>\$ _____</b>	<b>\$ 91,530</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 29,015	\$ 37,890	\$ _____	\$ 66,905
Depreciation Expense _____	F-5	3,747	5,083	_____	8,830
CIAC Amortization Expense _____	F-8	(1,311)	0	_____	(1,311)
Taxes Other Than Income _____	F-7	2,535	4,315	_____	6,850
Income Taxes _____	F-7	0	0	_____	0
<b>Total Operating Expense</b> _____		<b>\$ 33,986</b>	<b>47,288</b>	<b>_____</b>	<b>\$ 81,274</b>
<b>Net Operating Income (Loss)</b> _____		<b>\$ (43)</b>	<b>\$ 10,299</b>	<b>\$ _____</b>	<b>\$ 10,256</b>
Other Income:					
Nonutility Income <u>misc.</u>		\$ 187	\$ 319	\$ _____	\$ 506
<u>interest income</u>		103	176	_____	279
<u>late fees</u>		172	293	_____	465
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
<u>Organization costs</u>		168	168	_____	336
_____		716	1,219	_____	1,935
<b>Net Income (Loss)</b> _____		<b>\$ (465)</b>	<b>\$ 9,700</b>	<b>\$ _____</b>	<b>\$ 9,235</b>

UTILITY NAME: W.P. Utilities, Inc.

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 1999</b>
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**COMPARATIVE BALANCE SHEET**

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 253,798	\$ 253,798
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(102,499)</u>	<u>(88,196)</u>
Net Utility Plant -----		\$ 151,299	\$ 165,602
Cash -----		8,380	1,538
Customer Accounts Receivable (141) -----		22,172	24,566
Other Assets (Specify): -----		5,545	5,555
Utility deposits -----		8,247	8,583
Origination costs net -----		3,800	3,800
Due from shareholder -----		<u>          </u>	<u>          </u>
Total Assets -----		\$ <u>199,443</u>	\$ <u>209,644</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	100	100
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	3,800	3,800
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>(157,573)</u>	<u>(166,807)</u>
Total Capital -----		\$ <u>(153,673)</u>	\$ <u>(162,907)</u>
Long Term Debt (224) -----	F-6	\$ 287,086	\$ 177,758
Accounts Payable (231) -----		14,084	42,263
Notes Payable (232) -----		0	123,123
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Accrued interest -----		23,409	
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>28,477</u>	<u>29,407</u>
Total Liabilities and Capital -----		\$ <u>199,443</u>	\$ <u>209,644</u>





UTILITY NAME: W.P. 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 _____	1.00	_____
Shares authorized _____	1,000	_____
Shares issued and outstanding _____	100	_____
Total par value of stock issued _____	100.00	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ (166,807)
Changes during the year (Specify):		
Net Profit 1999 _____	_____	9,235
Rounding _____	_____	(1)
Balance end of year _____	\$ _____	\$ (157,573)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ None	\$ None
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	
Homeland Development Company, Inc. issued 10/96, due 07/01/2009	7.8%	120	\$ 287,086
Total _____			\$ 287,086

UTILITY NAME: W.P.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 _____	1082	1846	_____	2924
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	1453	2473	_____	3926
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ <u>2535</u>	\$ <u>4315</u>	\$ _____	\$ <u>6850</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
None	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: W.P. Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31 1999

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>25,673</u>	\$ <u>8,075</u>	\$ <u>33,748</u>
2) Add credits during year _____			
3) Total _____	\$ <u>3,101</u> <u>28,774</u>	\$ <u>2,935</u> <u>11,010</u>	\$ <u>6,036</u> <u>39,784</u>
4) Deduct charges during the year _____			
5) Balance end of year _____	<u>28,774</u>	<u>11,010</u>	<u>39,784</u>
6) Less Accumulated Amortization _____	<u>11,307</u>	<u>0</u>	<u>11,307</u>
7) Net CIAC _____	\$ <u>17,467</u>	\$ <u>11,010</u>	\$ <u>28,477</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
None				
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 _____	\$ <u>4,341</u>	\$ <u>0</u>	\$ <u>4,341</u>
Add Credits During Year: _____	<u>6,966</u>	<u>0</u>	<u>6,966</u>
Deduct Debits During Year: _____			
Balance End of Year (Must agree with line #6 above.)	\$ <u>11,307</u>	\$ <u>0</u>	\$ <u>11,307</u>

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

UTILITY NAME: W.P. 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	\$ <u>N/A</u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Preferred Stock	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Long Term Debt	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Customer Deposits	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Tax Credits - Zero Cost	<u>          </u>	<u>          </u> %	0.00 %	<u>          </u> %
Tax Credits - Weighted Cost	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Deferred Income Taxes	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Other (Explain)	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Total	\$ <u>          </u>	<u>100.00</u> %		<u>          </u> %

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	<u>          </u> %
Commission Order Number approving AFUDC rate:	<u>          </u>



**WATER  
OPERATING  
SECTION**

UTILITY NAME: W.P. Utilities, Inc.

YEAR OF REPORT DECEMBER 31 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 _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	50,778	0	0	50,778
333	Services _____	23,043	0	0	23,043
334	Meters and Meter Installations _____	25,811	0	0	25,811
335	Hydrants _____	11,058	0	0	11,058
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
	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 _____	\$ 110,690	\$ _____	\$ _____	\$ 110,690



UTILITY NAME: W.P. Utilities, Inc.

YEAR OF REPORT  
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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		%	%	\$			\$
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	37.5	0	%	13,547	(1153)	1356	13750
333	Services	32.5	0	%	8,432	0	708	9140
334	Meter & Meter Installations	17.0	0	%	11,178	0	1524	12702
335	Hydrants	38.0	0	%	5,915	0	288	6203
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				\$ 39,072	\$ (1153)	\$ 3,876	\$ 41,795

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

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31

**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	17,777
615	Purchased Power	_____
616	Fuel for Power Production	_____
618	Chemicals	_____
620	Materials and Supplies	192
630	Contractual Services:	_____
	Billing	_____
	Professional <del>Accounting fees</del>	226
	Testing	3,325
	Other	_____
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	76
675	Miscellaneous Expenses <del>Permit fees &amp; overhead</del>	7,423
	Total Water Operation And Maintenance Expense	\$ 29,015 *

\* 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	188	188	188
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
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)	_____	_____	_____	_____	_____
<b>Total</b>			188	188	188

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

UTILITY NAME: W.P. Utilities, Inc.

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	520			520	
February	612			612	
March	705			705	1,837
April	542			542	
May	463			463	
June	387			387	1,392
July	450			450	
August	470			470	
September	482			482	1,402
October	551			551	
November	562			562	
December	667			667	1,780
Total for Year	6,411			6,411	6,411

If water is purchased for resale, indicate the following:

Vendor City of Lake Worth  
 Point of delivery 3500 W. Lantana Road Lantana FL 33462

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
Poly	8"	2,085	0	0	2,085
PVC	6"	7,140	0	0	7,140

UTILITY NAME: W.P. Utilities, Inc.

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

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

**WELLS AND WELL PUMPS**

N/A

(a)	(b)	(c)	(d)	(e)
Year Constructed _____ Types of Well Construction and Casing _____ _____ _____ Depth of Wells _____ Diameters of Wells _____ Pump - GPM _____ Motor - HP _____ Motor Type * _____ Yields of Wells in GPD _____ Auxiliary Power _____  * Submersible, centrifugal, etc.	_____	_____	_____	_____

**RESERVOIRS**

NONE

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

**HIGH SERVICE PUMPING**

NONE

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

UTILITY NAME: W.P. 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 _____	_____	_____	_____
Type of Source _____	<u>City of Lake Worth</u>	_____	_____

**WATER TREATMENT FACILITIES N/A**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

UTILITY NAME: W.P. Utilities, Inc.

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. N/A
2. Maximum number of ERCs \* which can be served. N/A
3. Present system connection capacity (in ERCs \*) using existing lines. N/A
4. Future connection capacity (in ERCs \*) upon service area buildout. N/A
5. Estimated annual increase in ERCs \*. N/A
6. Is the utility required to have fire flow capacity? 8" --6" fire hydrants with valve and box  
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.  
Expansion for 11 additional customers within 2 years  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? unknown
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 # N/A
12. Water Management District Consumptive Use Permit # N/A
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- \* An ERC is determined based on one of the following methods:
- (a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
  - (b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: W.P. 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 _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____	_____
354	Structures and Improvements _____	_____	_____	_____	_____
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	108,241	0	0	108,241
361	Collection Sewers - Gravity _____	29,068	0	0	29,068
362	Special Collecting Structures _____	5,799	0	0	5,799
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 _____	_____	_____	_____	_____
	<b>Total Wastewater Plant _____</b>	<b>\$ 143,108</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 143,108 *</b>

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



UTILITY NAME: W.P. 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)
354	Structures and Improvements		%	%	\$			\$
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity	39.5	0 %	2.53 %	33,976		10,332	44,308
362	Special Collecting Structures	27.0	0 %	3.70 %	13,487		1,080	14,567
363	Services to Customers	35.0	0 %	2.86 %	1,661		168	1,829
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				\$ 49,124	\$	\$ 11,580	\$ 60,704

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

UTILITY NAME: W.P. Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31 1999

**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	23,774
711	Sludge Removal Expense	_____
715	Purchased Power	642
716	Fuel for Power Production	_____
718	Chemicals	_____
720	Materials and Supplies	327
730	Contractual Services:	_____
	Billing	_____
	Professional Accounting fees	385
	Testing	_____
	Other	_____
740	Rents	_____
750	Transportation Expense	_____
755	Insurance Expense	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	122
775	Miscellaneous Expenses Permit fees & overhead	12,640
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 37,890</b>

\* 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)	
<b>Residential Service</b>					
All meter sizes	D	1.0	188	188	188
<b>General Service</b>					
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)	_____	_____	_____	_____	_____
<b>** D = Displacement C = Compound T = Turbine</b>			<b>Total</b>	<b>188</b>	<b>188</b>

UTILITY NAME: W.P. Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1999

**PUMPING EQUIPMENT**

NONE

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:						
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	4"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	15"	_____	_____	_____	_____	_____
Number of active service connections _____	189	_____	_____	_____	_____	_____
Beginning of year _____	188	_____	_____	_____	_____	_____
Added during year _____	1	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	189	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	N/A	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains			
Size (inches) _____	8"	8"	8"	_____	_____	_____	_____
Type of main _____	0'-6'	6'-8'	8'-10'	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	3,010	2,554	404	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____
End of year _____	3,010	2,554	404	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____	0'-6'	6'-8'	8'-10'	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:				
Beginning of year _____	16	7	2	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	16	7	2	_____

UTILITY NAME: W.P. Utilities, Inc.

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

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

**TREATMENT PLANT** NONE

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____	_____	_____
---	-------	-------	-------

**MASTER LIFT STATION PUMPS** NONE

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____
--	-------	-------	-------	-------	-------	-------

**PUMPING WASTEWATER STATISTICS** NONE

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_  
City of Lake Worth

UTILITY NAME: W.P. Utilities, Inc.

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. N/A
2. Maximum number of ERCs\* which can be served. N/A
3. Present system connection capacity (in ERCs\*) using existing lines. N/A
4. Future connection capacity (in ERCs\*) upon service area buildout. N/A
5. Estimated annual increase in ERCs\*. N/A

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
Expansion for 11 customers within 2 years

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? unknown

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

9. Has the utility been required by the DEP or water management district to implement reuse? unknown

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? unknown

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 # N/A

\* 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: W.P. Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1999


# CERTIFICATION OF ANNUAL REPORT

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

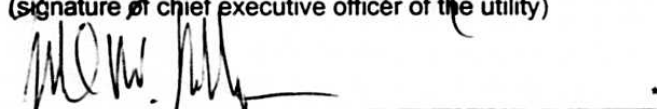
- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission 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 type="checkbox"/>	4. <input type="checkbox"/>
---	---	--------------------------------	--------------------------------

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

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" 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.