

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

Do Not Remove From This Office

Grenelefe Utilities, Inc. (Sports Shinko)  
Exact Legal Name of Respondent

507-W/589-S  
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



01 APR 30 AM 10:30  
ECONOMIC REGULATION  
PUBLIC SERVICE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2000

WS770-00-AR

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
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 with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: Greenelefe Utilities, Inc.

**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.

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 the financial statement of the utility.

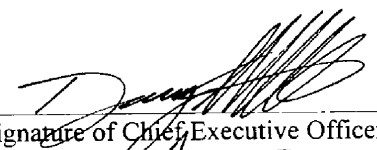
YES  NO

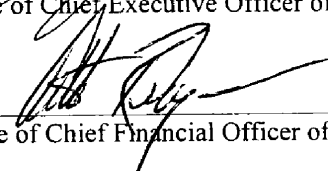
4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.
X	X	X	X

1.	2.	3.	4.
X	X	X	X

  
(Signature of Chief Executive Officer of the utility) \*

  
(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.

*revised*

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2000

Grenelefe Utilities, Inc.  
(Exact Name of Utility)

County: Polk

List below the exact mailing address of the utility for which normal correspondence should be sent:

3200 State road 546  
Haines City, Florida 33844  
Telephone: (941) 422-7500 ext. 5001

E Mail Address: \_\_\_\_\_

WEB Site: \_\_\_\_\_

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

Art Relyea, Controller  
3200 State Road 546  
Haines City, Florida 33844  
Telephone(941) 422-7500 ext. 5001

List below the address of where the utility's books and records are located:

3200 State Road 546  
Haines City, Florida 33844  
Telephone(941) 422-7500 ext. 5001

List below any groups auditing or reviewing the records and operations:

Public Resources Management Group, Inc.

Date of original organization of the utility: 1983

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>Sports Shinko (Florida) Company, Ltd.</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____

Note: Sports Shinko Utilities, Inc. is the legal name. Grenelefe Utilities, Inc. is sometimes used as a trade name. Grenelefe Utilities, Inc. is the name used during the certification process with the FPSC.

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Doug Leedke	Managing Director		Operational
Art Relyea	Controller		Operational
Chuck Edge	Manager		Operational
Bruce Delvalle	Attorney	Bruce Delvalle	Legal
Robert Ori	Rate Consultant	Public Resources Mgt Grp.	Operational/Accounting

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

**UTILITY NAME: Grenelefe Utilities, Inc.**

### **COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

A - Located in northeast Polk County, Grenelefe Utilities, Inc. provides water and wastewater service to the Grenelefe Golf and Tennis Resort and private residential and commercial customers. The utility was placed under the jurisdiction of the FPSC as of May 14, 1996. Prior to that time, it was regulated by the Polk County Utilities Commission.

B - The utility's public services rendered are water and wastewater service for residential, commercial, and fire protection.

C - The utility's major goals and objectives are to provide quality water and wastewater service to its customers and meet the requirements of the Southwest Florida Water Management District.

D - The utility is in the process of conforming to the FPSC system of accounts and functions.

E - The utility is near build out. There is minor growth expected, if any.

F - The utility is currently a wholly-owned subsidiary of Sports Shinko Co. Ltd. and is operated on a consolidated basis.

UTILITY NAME: Grenelefe Utilities, Inc.

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of December 31, 1999

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

Sports Shinko (Florida) Company, Ltd. (parent)

Grenelefe Utilities, Inc.

Note: Does not include other subsidiaries of Sports Shinko (Florida) Co.m Ltd.

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Toshio Kinoshita	President	Less than 5%	\$ 0
Takeshi Kinoshita	Vice President	Less than 5%	0
Tsugio Fukuda	Secretary/Treasurer	Less than 5%	0

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Doug Leedke	Managing Director	*	\$ 0
Art Relyea	Controller	*	0
* - Consent to action in lieu of annual meeting in accordance with corporation laws of Delaware 141 (b) and bi-laws of corporation.			

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE</b> (a)	<b>IDENTIFICATION OF SERVICE OR PRODUCT</b> (b)	<b>AMOUNT</b> (c)	<b>NAME AND ADDRESS OF AFFILIATED ENTITY</b> (d)
Not Applicable	Not Applicable	\$ Not Applicable	Not Applicable

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME  (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION  (b)	AFFILIATION OR CONNECTION  (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION  (d)
Toshio Kinoshita	Sports Shinko (Florida) Company	President	
	Sports Shinko (USA) Co., Ltd.		
Takeshi Kinoshita	Sports Shinko (Florida) Company	Vice President	
	Sports Shinko (USA) Co., Ltd.		
Tsugio Fukuda	Sports Shinko (Florida) Company	Secretary/Treasurer	
	Sports Shinko (USA) Co., Ltd.		
Doug Leedke	Sports Shinko (Florida) Company	Managing Director	
Art Relyea	Sports Shinko (Florida) Company	Controller	
Note: This includes all businesses in the continental United States.			



**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Greenelefe Utilities, Inc.

**BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
	\$ _____		\$ _____		\$ _____	
There is a resort and several communities that are provided services by the utility.						

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land, and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
Sports Shinko (Florida) Co., Inc.	Management Fee	Unwritten Agreement		\$ 60,000

**UTILITY NAME:** Grenelefe Utilities, Inc.

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.

2. Below are examples of some types of transactions to include:  
 -purchase, sale or transfer of equipment  
 -purchase, sale or transfer of land and structures  
 -purchase, sale or transfer of securities  
 -noncash transfers of assets  
 -noncash dividends other than stock dividends  
 -write-off of bad debts or loans

3. The columnar instructions follow:  
 (a) Enter name of related party or company.  
 (b) Describe briefly the type of assets purchased, sold or transferred.  
 (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".  
 (d) Enter the net book value for each item reported.  
 (e) Enter the net profit or loss for each item reported. (column (c) - column (d))  
 (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

<b>NAME OF COMPANY OR RELATED PARTY (a)</b>	<b>DESCRIPTION OF ITEMS (b)</b>	<b>SALE OR PURCHASE PRICE (c)</b>	<b>NET BOOK VALUE (d)</b>	<b>GAIN OR LOSS (e)</b>	<b>FAIR MARKET VALUE (f)</b>
Not Applicable		\$ _____	\$ _____	\$ _____	\$ _____

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**FINANCIAL  
SECTION**

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 3,592,823	\$ 3,600,979
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,726,650	1,853,802
Net Plant			\$ 1,866,173	\$ 1,747,177
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,866,173	\$ 1,747,177
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$	\$
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 0	\$ 0
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	198,733	243,757
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		25,078	10,239
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ 223,811	\$ 253,996

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	_____	_____
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____	\$ _____
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ <u>2,089,984</u>	\$ <u>2,001,173</u>

\* Not Applicable for Class B Utilities

<p><b><u>NOTES TO THE BALANCE SHEET</u></b></p> <p>The space below is provided for important notes regarding the balance sheet.</p>
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1	\$ 1
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(450,983)	(541,762)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ (450,982)	\$ (541,761)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt			\$	\$
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		52,340	69,283
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	2,442,778	2,450,460
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	33,208	10,007
Total Current & Accrued Liabilities			\$ 2,528,326	\$ 2,529,750

\* Not Applicable for Class B Utilities



**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ _____	\$ _____
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 15,000	\$ 16,020
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(2,360)	(2,836)
Total Net C.I.A.C.			\$ 12,640	\$ 13,184
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 2,089,984	\$ 2,001,173

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 657,849	\$ 697,897
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 657,849	\$ 697,897
401	Operating Expenses	F-3(b)	\$ 446,787	\$ 423,815
403	Depreciation Expense:	F-3(b)	\$ 127,928	\$ 127,152
	Less: Amortization of CIAC	F-22	(456)	(477)
Net Depreciation Expense			\$ 127,472	\$ 126,675
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	75,776	80,188
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 650,037	\$ 630,678
Net Utility Operating Income			\$ 7,812	\$ 67,219
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 7,812	\$ 67,219

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
447,604	\$ 250,293	\$ _____
\$ 447,604	\$ 250,293	\$ _____
\$ 291,312	\$ 132,502	\$ _____
47,643 (286)	79,509 (191)	_____
\$ 47,357	\$ 79,318	\$ _____
49,495	30,694	_____
\$ 388,164	\$ 242,514	\$ _____
\$ 59,440	\$ 7,779	\$ _____
\$ 59,440	\$ 7,779	\$ _____

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 7,812	\$ 67,219
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ _____	\$ _____
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ _____
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 128,694	\$ 122,303
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 128,694	\$ 122,303
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
<b>NET INCOME</b>			<b>\$ (120,882)</b>	<b>\$ (55,084)</b>

Explain Extraordinary Income:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,408,821	\$ 2,192,158
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	813,815	1,039,987
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22	9,612	6,408
252	Advances for Construction	F-20		
Subtotal			\$ 585,394	\$ 1,145,763
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,702	1,135
Subtotal			\$ 587,096	\$ 1,146,898
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		36,414	16,563
	Other (Specify):			
RATE BASE			\$ 623,510	\$ 1,163,461
NET UTILITY OPERATING INCOME			\$ 59,440	\$ 7,779
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			9.53%	0.67%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ Not Applicable			
Preferred Stock				
Long Term Debt				
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	\$ _____	_____		_____

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____ %
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____ %
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

Grenelefe Utilities, Inc.

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ Not Applicable		\$	\$	\$	\$
Preferred Stock						
Long Term Debt						
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	\$	\$	\$	\$	\$	\$

(1) Explain below all adjustments made in Columns (e) and (f):

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UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,408,821	\$ 2,192,158	\$	\$ 3,600,979
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	<b>Total Utility Plant</b>	\$ 1,408,821	\$ 2,192,158	\$	\$ 3,600,979

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment Not Applicable	\$	\$	\$	\$
	<b>Total Plant Acquisition Adjustments</b>	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
	<b>Total Accumulated Amortization</b>	\$	\$	\$	\$
	<b>Net Acquisition Adjustments</b>	\$	\$	\$	\$



**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 766,172	\$ 960,478	\$	\$ 1,726,650
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 47,643	\$ 79,509	\$	\$ 127,152
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
<b>Total Credits</b>	<b>\$ 47,643</b>	<b>\$ 79,509</b>	<b>\$</b>	<b>\$ 127,152</b>
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
<b>Total Debits</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance end of year	\$ 813,815	\$ 1,039,987	\$	\$ 1,853,802
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$	\$	\$	\$
Other Accounts (specify):				
<b>Total credits</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
<b>Total Debits</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance end of year	\$	\$	\$	\$

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Not Applicable	\$ _____	_____	\$ _____
	_____	_____	_____
	_____	_____	_____
Total	\$ _____	_____	\$ _____

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Not Applicable	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Not Applicable	\$ _____
	_____
	_____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133): Not Applicable	\$ _____
	_____
	_____
Total Other Special Deposits	\$ _____

**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <u>Not Applicable</u> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): <u>Not Applicable</u> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): <u>Not Applicable</u> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <u>Not Applicable</u> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Special Funds		\$ _____

UTILITY NAME: Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water .....	\$ 117,631	
Wastewater .....	115,157	
Other .....	10,969	
Total Customer Accounts Receivable		\$ 243,757
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
.....	\$ .....	
.....	.....	
Total Other Accounts Receivable		\$ .....
NOTES RECEIVABLE (Account 144 ):		
.....	\$ .....	
.....	.....	
Total Notes Receivable		\$ .....
Total Accounts and Notes Receivable		\$ 243,757
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ .....	
Add: Provision for uncollectibles for current year	\$ .....	
Collection of accounts previously written off	.....	
Utility Accounts	.....	
Others	.....	
Total Additions		\$ .....
Deduct accounts written off during year:		
Utility Accounts	.....	
Others	.....	
Total accounts written off		\$ .....
Balance end of year		\$ .....
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 243,757

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Not Applicable	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ _____

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
Not Applicable	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ _____

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Not Applicable	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

UTILITY NAME: Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Not Applicable	\$ _____	\$ _____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251): Not Applicable	\$ _____	\$ _____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
Not Applicable	\$ _____
Total Extraordinary Property Losses	\$ _____

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)  Not Applicable _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Deferred Rate Case Expense	\$ _____	\$ _____
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):  Not Applicable _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Deferred Debits	\$ _____	\$ _____
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  Not Applicable _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Regulatory Assets	\$ _____	\$ _____
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ _____	\$ _____

UTILITY NAME: Greenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	1	\$ 1
Shares authorized		
Shares issued and outstanding	1	1
Total par value of stock issued		\$
Dividends declared per share for year		\$
<b>PREFERRED STOCK</b>		
Par or stated value per share		\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		\$
Dividends declared per share for year		\$

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
Not Applicable	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
<b>Total</b>			\$

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)



**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (450,983)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ _____
	Adjust A/R Clearing Balance to Zero _____	\$ (35,695)
	Total Debits:	\$ (35,695)
435	Balance Transferred from Income	\$ (55,084)
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ (541,762)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____	_____ _____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ (541,762)
Notes to Statement of Retained Earnings:		

UTILITY NAME: Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
Not Applicable	\$
Total	\$

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
Not Applicable	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): <u>Not Applicable</u> _____ _____ _____ _____ _____ _____ _____	%		\$ _____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): <u>Not Applicable</u> _____ _____ _____ _____ _____ _____ _____	%		\$ _____
Total Account 234			\$ _____

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
<u>Sports Shinko (Florida) Co., Ltd.</u> _____ _____ _____ _____ _____	\$ 2,450,460
Total	\$ 2,450,460

UTILITY NAME: Grenelefe Utilities, Inc.

YEAR OF REPORT  
December 31, 2000

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ 0		\$ 122,303	\$ 122,303	\$
Total Account 237.1	\$		\$ 122,303	\$ 122,303	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427		\$	\$
Total Account 237.2	\$			\$	\$
Total Account 237 (1)	\$		\$ 122,303	\$ 122,303	\$
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 122,303		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 122,303		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current Year Interest Expense

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Grenelefe Utilities, Inc.

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accrued Legal and Professional Fees _____ _____ _____	\$ 10,007
Total Miscellaneous Current and Accrued Liabilities	\$ 10,007

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
Not Applicable _____ _____ _____	\$ _____	\$ _____	_____	_____	\$ _____
Total	\$ _____	\$ _____	_____	_____	\$ _____

\* Report advances separately by reporting group, designating water or wastewater in column (a).

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
Not Applicable	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
Not Applicable	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 9,000	\$ 6,000	\$	\$ 15,000
Add credits during year:	\$ 612	\$ 408	\$	\$ 1,020
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$ 9,612	\$ 6,408	\$	\$ 16,020

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,416	\$ 944	\$	\$ 2,360
Debits during the year:	\$ 286	\$ 191	\$	\$ 477
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 1,702	\$ 1,135	\$	\$ 2,837

UTILITY NAME: **Grenelefe Utilities, Inc.**

<b>YEAR OF REPORT</b> December 31, 2000
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### RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (55,084)
Reconciling items for the year:		
Taxable income not reported on books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ (55,084)

Computation of tax :



**WATER  
OPERATION  
SECTION**

UTILITY NAME:

Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Sports Shinko Company, Ltd. d/b/a Grenelefe Utilities Polk County	507-W	

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,408,821
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	813,815
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	9,612
252	Advances for Construction	F-20	
Subtotal			\$ 585,394
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,702
Subtotal			\$ 587,096
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		40,421
	Other (Specify):		
WATER RATE BASE			\$ 627,517
WATER OPERATING INCOME		W-3	\$ 59,440
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			9.47%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 447,604
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 447,604
401	Operating Expenses	W-10(a)	\$ 291,312
403	Depreciation Expense	W-6(a)	47,643
	Less: Amortization of CIAC	W-8(a)	286
	Net Depreciation Expense		\$ 47,357
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		19,695
408.11	Property Taxes		19,959
408.12	Payroll Taxes		9,840
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 49,495
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 388,164
	Utility Operating Income		\$ 59,440
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 59,440

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Grenelefe Utilities, Inc.

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**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	405,753			405,753
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	270,685			270,685
308	Infiltration Galleries and Tunnels				
309	Supply Mains	319,131			319,131
310	Power Generation Equipment				
311	Pumping Equipment	79,110	3,406		82,516
320	Water Treatment Equipment	65,211			65,211
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations	173,659			173,659
335	Hydrants	30,866			30,866
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment	61,000			61,000
340	Office Furniture and Equipment	(A)			
341	Transportation Equipment	(A)			
342	Stores Equipment	(A)			
343	Tools, Shop and Garage Equipment	(A)			
344	Laboratory Equipment	(A)			
345	Power Operated Equipment	(A)			
346	Communication Equipment	(A)			
347	Miscellaneous Equipment	(A)			
348	Other Tangible Plant	(A)			
<b>TOTAL WATER PLANT</b>		\$ 1,405,415	\$ 3406	\$	\$ 1,408,821

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.  
 Note A: The allocation of general plant assets from parent company are not shown on the asset schedule. However, these assets are fully depreciated for this report

W-4(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Grenelefe Utilities, Inc.

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
(a)		\$	\$	\$	\$	\$	\$
301	Organization						
302	Franchises						
303	Land and Land Rights						
304	Structures and Improvements	405,753		81,151	284,027	40,575	
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	270,685		270,685			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	319,131		319,131			
310	Power Generation Equipment						
311	Pumping Equipment	82,516		79,110			
320	Water Treatment Equipment	65,211			65,211		
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains						
333	Services						
334	Meters and Meter Installations	173,659				173,659	
335	Hydrants	30,866				30,866	
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment	61,000				61,000	
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						
	<b>TOTAL WATER PLANT</b>	<b>\$ 1,408,821</b>	<b>\$</b>	<b>\$ 750,077</b>	<b>\$ 349,238</b>	<b>\$ 306,100</b>	<b>\$</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	31 **		3.23%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	21		4.76%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment			
311	Pumping Equipment	21		4.76%
320	Water Treatment Equipment	31		3.23%
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations	18		5.56%
335	Hydrants	7 **		14.29%
336	Backflow Prevention Devices			
339	Other Plant 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			
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

(A) Average service life based on assets included in account which have different service lives; amount is composite for account group, adjusted for fully depreciated assets which are currently in service.

\*\* - Majority of assets in this account have been fully depreciated. Average service life is for depreciable assets only.

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Grenelefe Utilities, Inc.

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 215,357	\$ 8,376	\$	\$ 8,376
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	200,788	12,760		12,760
308	Infiltration Galleries and Tunnels				
309	Supply Mains	190,015	9,118		9,118
310	Power Generation Equipment				
311	Pumping Equipment	48,722	3,358		3,358
320	Water Treatment Equipment	19,029	2,113		2,113
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations	30,122	9,412		9,412
335	Hydrants	30,380	121		121
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment	31,759	2,385		2,385
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				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 766,172</b>	<b>\$ 47,643</b>	<b>\$</b>	<b>\$ 47,643</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

W-6(a)  
GROUP \_\_\_\_\_



**YEAR OF REPORT**  
December 31, 2000

UTILITY NAME: Grenelefe Utilities, Inc.

SYSTEM NAME / COUNTY : \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k) (l)
304	Structures and Improvements	\$	\$	\$	\$	\$ 223,733
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					213,548
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					199,133
310	Power Generation Equipment					
311	Pumping Equipment					52,080
320	Water Treatment Equipment					21,142
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					
333	Services					
334	Meters and Meter Installations					39,534
335	Hydrants					30,501
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					34,144
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 ACCUMULATED DEPRECIATION		\$	\$	\$	\$	\$ 813,815

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 9,000
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 612
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____
Total Credits		\$ 612
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ 9,612

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Chg - 10 Lefe Court-Greenwood	1	\$ 612	\$ 612
Total Credits			\$ 612

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,416
Debits during the year: Accruals charged to Account 272	\$ 286
Other debits (specify): 	
Total debits	\$ 286
Credits during the year (specify): 	\$
Total credits	\$
Balance end of year	\$ 1,702

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
Total Credits		\$ _____

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	440	442	189,472
461.2	Sales to Commercial Customers	34	34	294
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings	973	973	106,271
Total Metered Sales		1,447	1,449	\$ 296,037
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	138	134	151,547
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		1,585	1,583	\$ 447,584
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			20
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 20
Total Water Operating Revenues				\$ 447,604

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 85,761	\$ 3,710	\$ 3,710
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	26,413	1,143	1,143
610	Purchased Water			
615	Purchased Power	58,115	39,304	
616	Fuel for Power Purchased			
618	Chemicals	3,528		
620	Materials and Supplies	473		
631	Contractual Services-Engineering	1,390		
632	Contractual Services - Accounting	1,881		
633	Contractual Services - Legal	6,187		
634	Contractual Services - Mgt. Fees	43,977		
635	Contractual Services - Testing			
636	Contractual Services - Other	45,632		
641	Rental of Building/Real Property	6,820		
642	Rental of Equipment	0		
650	Transportation Expenses	1,701		
656	Insurance - Vehicle	1,120		
657	Insurance - General Liability	3,680		
658	Insurance - Workman's Comp.	(A)		
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses	4,636		
Total Water Utility Expenses		\$ 291,312	\$ 44,157	\$ 4,853

NOTE (A): This expense is reflected in Account 604 "Employee Pension and Benefits." The parent company pays for this expense on a consolidated basis and then allocates a portion of the total cost back to the utility grouped into Account 604.

UTILITY NAME:

Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 23,368	\$ 23,368	\$ 3,710	\$ 3,710	\$ 22,948	\$ 1,237
7,197	7,197	1,143	1,143	7,068	381
12,884		5,926			
3,007	521				
		237	237		
					1,390
					1,881
					6,187
				24,749	19,228
17,490	17,490	5,326	5,326		
					6,820
		378	378	756	189
					1,120
					3,680
329	328				3,979
\$ 64,275	\$ 48,904	\$ 16,720	\$ 10,793	\$ 55,520	\$ 46,090

UTILITY NAME: Grenelefe Utilities, Inc.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d) **	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January	0	16,430	280	16,150	12,657
February	0	14,181	280	13,901	9,736
March	0	14,477	280	14,197	9,027
April	0	11,430	280	11,150	7,589
May	0	10,943	280	10,663	11,359
June	0	11,700	280	11,420	11,675
July	0	12,183	280	11,903	7,149
August	0	11,377	280	11,097	12,025
September	0	8,790	280	8,510	9,209
October	0	10,695	280	10,415	9,688
November	0	10,020	280	9,740	12,335
December	0	8,835	280	8,555	8,910
Total for Year		141,061	3,360	137,701	121,359

If water is purchased for resale, indicate the following:  
 Vendor Not Applicable  
 Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
Not Applicable  
 \_\_\_\_\_  
 \_\_\_\_\_

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	1,500 GPM	2,160,000	Deep Well
Well #2	1,500 GPM	2,160,000	Deep Well

\*\* Estimated by Grenelefe Utilities. Not metered.  
 \*\* Raw water is not included



UTILITY NAME: Greenelefe Utilities, Inc.

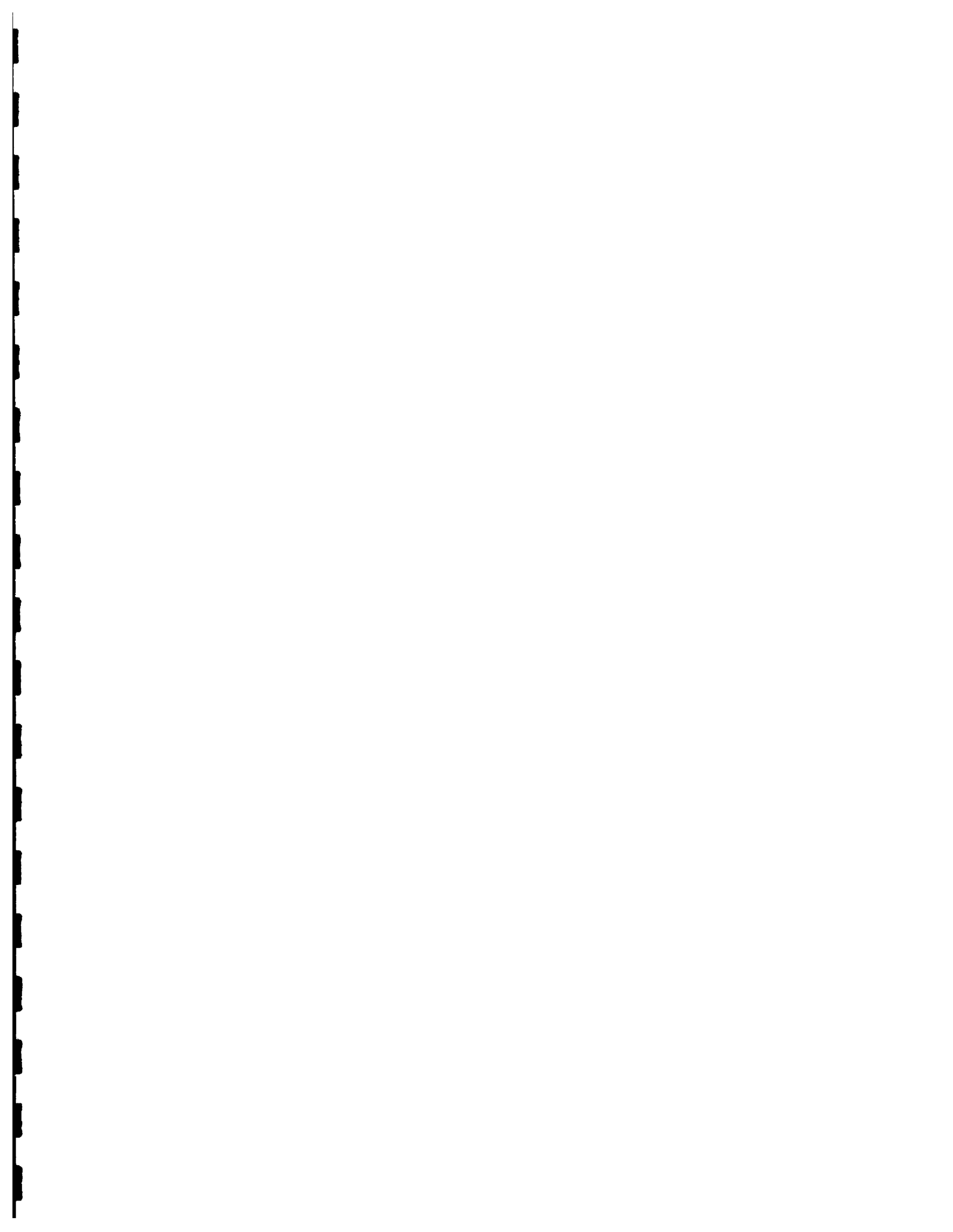
**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	_____	2,160,000	_____
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_____	Well Discharge	_____
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	_____	Activated Carbon Filtration, Anti-Corrosion	_____
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	_____	Manufacturer:	_____
<b>FILTRATION</b>			
Type and size of area:	_____		
Pressure (in square feet):	_____	Manufacturer:	6 Calgon Tanks
6 carbon tanks @ 17,500 gallons.	_____		
2 hydroneumatic storage @ 25,000 gallons.	_____		
Gravity (in GPM/square feet):	_____	Manufacturer:	_____



UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d) **	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0	16,430	280	16,150	15,870
February	0	14,181	280	13,901	13,621
March	0	14,477	280	14,197	13,917
April	0	11,430	280	11,150	10,870
May	0	10,943	280	10,663	10,383
June	0	11,700	280	11,420	11,140
July	0	12,183	280	11,903	11,623
August	0	11,377	280	11,097	10,817
September	0	8,790	280	8,510	8,230
October	0	10,695	280	10,415	10,135
November	0	10,020	280	9,740	9,460
December	0	8,835	280	8,555	8,275
Total for Year		141,061	3,360	137,701	134,341

If water is purchased for resale, indicate the following:

Vendor Not Applicable  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

Not Applicable  
\_\_\_\_\_  
\_\_\_\_\_

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	1,500 GPM	2,160,000	Deep Well
Well #2	1,500 GPM	2,160,000	Deep Well

\*\* Estimated by Grenelefe Utilities. Not metered.

\*\* Raw water is not included

UTILITY NAME: Grenelefe Utilities, Inc.

YEAR OF REPORT December 31, 2000
-------------------------------------

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	1,563	2,345
1"	Displacement	2.5	238	595
1 1/2"	Displacement or Turbine	5.0	62	310
2"	Displacement, Compound or Turbine	8.0	101	808
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5	1	18
4"	Displacement or Compound	25.0		
4"	Turbine	30.0	2	60
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	2	125
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				4,260

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

$$208,395,000 / 365 / 350 = 1,631$$

UTILITY NAME:

Grenelefe Utilities, Inc.

YEAR OF REPORT December 31, 2000
-------------------------------------

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (1) (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	1,196	1,794
1"	Displacement	2.5	16	40
1 1/2"	Displacement or Turbine	5.0	9	45
2"	Displacement, Compound or Turbine	8.0	11	88
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	2	125
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>2,107</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

$$137,701,000 / 365 / 350 = 1,078$$

Note:

(1) Represents number of potable meters at December 31, 2000.

Revised 5/23/01

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER 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. \_\_\_\_\_ 6,601
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 6,601
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 4,347
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_ None
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. \_\_\_\_\_ There are 68 fire hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_ None
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules: \_\_\_\_\_
  - 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 # \_\_\_\_\_ 653D692
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - 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 the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**





UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,192,158
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,039,987
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	6,408
252	Advances for Construction	F-20	
Subtotal			\$ 1,145,763
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 1,135
Subtotal			\$ 1,146,898
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		16,563
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,163,461
WASTEWATER OPERATING INCOME		S-3	\$ 7,779
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			0.67%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 250,293
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$ 250,293
401	Operating Expenses	S-10(a)	\$ 132,502
403	Depreciation Expense	S-6(a)	79,509
	Less: Amortization of CIAC	S-8(a)	191
	Net Depreciation Expense		\$ 79,318
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		13,130
408.11	Property Taxes		13,306
408.12	Payroll Taxes		4,258
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 30,694
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 242,514
	Utility Operating Income		\$ 7,779
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 7,779

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Grenelete Utilities, Inc.

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**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	54,943			54,943
355	Power Generation Equipment	450,124			450,124
360	Collection Sewers - Force	10,867			10,867
361	Collection Sewers - Gravity	12,231			12,231
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	11,963	4,750		16,713
374	Reuse Distribution Reservoirs	1,545,116			1,545,116
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers	101,210			101,210
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	(A)			
390	Office Furniture and Equipment	(A)			
391	Transportation Equipment	(A)			
392	Stores Equipment	(A)			
393	Tools, Shop and Garage Equipment	(A)			
394	Laboratory Equipment	(A)			
395	Power Operated Equipment	(A)			
396	Communication Equipment	(A)			
397	Miscellaneous Equipment	(A) 954			954
398	Other Tangible Plant	(A)			
	Total Wastewater Plant	\$ 2,187,408	\$ 4,750	\$	\$ 2,192,158

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.  
Note (A): The allocation of general plant assets are not shown on the fixed asset schedules. However, these assets are fully depreciated for thi

S-4(a)

GROUP \_\_\_\_\_

UTILITY NAME: Greenele Utilities, Inc.

SYSTEM NAME / COUNTY : \_\_\_\_\_

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements		18,314	18,314	18,314			
355	Power Generation Equipment		450,124					
360	Collection Sewers - Force		10,867					
361	Collection Sewers - Gravity		12,231					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			0				
371	Pumping Equipment			11,963				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				1,545,116			
381	Plant Sewers							
382	Outfall Sewer Lines				101,210			
389	Other Plant 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							954
398	Other Tangible Plant							
	Total Wastewater Plant	\$	\$ 491,536	\$ 30,277	\$ 1,664,640	\$	\$	\$ 954

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	27		3.70%
355	Power Generation Equipment			
360	Collection Sewers - Force	20		5.00%
361	Collection Sewers - Gravity	20		5.00%
362	Special Collecting Structures	7		14.29%
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment	21		4.76%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	32		3.13%
381	Plant Sewers			
382	Outfall Sewer Lines	20		5.00%
389	Other Plant 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	32		3.13%
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT  
December 31, 2000

UTILITY NAME: Greenelefe Utilities, Inc.

SYSTEM NAME / COUNTY: \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 16,218	\$ 1,261	\$	\$ 1,261
355	Power Generation Equipment				
360	Collection Sewers - Force	281,337	22,480		22,480
361	Collection Sewers - Gravity	4,074	543		543
362	Special Collecting Structures	10,562	668		668
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	7,268	727		727
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	577,447	48,739		48,739
381	Plant Sewers				
382	Outfall Sewer Lines	63,258	5,061		5,061
389	Other Plant 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	314	30		30
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 960,478	\$ 79,509	\$	\$ 79,509

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

S-6(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2000

UTILITY NAME: Greenelefe Utilities, Inc.

SYSTEM NAME / COUNTY : \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____	\$ 17,479
355	Power Generation Equipment	_____	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____	303,817
361	Collection Sewers - Gravity	_____	_____	_____	_____	4,617
362	Special Collecting Structures	_____	_____	_____	_____	11,230
363	Services to Customers	_____	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____	7,995
370	Receiving Wells	_____	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____	_____	626,186
380	Treatment and Disposal Equipment	_____	_____	_____	_____	_____
381	Plant Sewers	_____	_____	_____	_____	68,319
382	Outfall Sewer Lines	_____	_____	_____	_____	_____
389	Other Plant 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	_____	_____	_____	_____	344
397	Miscellaneous Equipment	_____	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____	1,039,987
Total Depreciable Wastewater Plant in Service		\$ _____	\$ _____	\$ _____	\$ _____	\$ 1,039,987

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.



UTILITY NAME:

Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 6,000
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 408
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		\$ 408
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 6,408

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Chg-10 Lefe Court-Greenwood	1	\$ 408	\$ 408
Total Credits			\$ 408

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 944
Debits during the year: Accruals charged to Account 272	\$ 191
Other debits (specify):	
Total debits	\$ 191
Credits during the year (specify):	
Total credits	\$
Balance end of year	\$ 1,135

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
Total Credits		\$ _____

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues			\$ _____
522.1	Measured Revenues: Residential Revenues	371	371	102,785
522.2	Commercial Revenues	4	4	277
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues	948	948	147,231
522	Total Measured Revenues	1,323	1,323	\$ 250,293
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		1,323	1,323	\$ 250,293
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			_____
Total Other Wastewater Revenues				\$ _____

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ _____
540.2	Commercial Reuse Revenues			_____
540.3	Industrial Reuse Revenues			_____
540.4	Reuse Revenues From Public Authorities			_____
540.5	Other Revenues			_____
540	Total Flat Rate Reuse Revenues			\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues			_____
541.2	Commercial Reuse Revenues			_____
541.3	Industrial Reuse Revenues			_____
541.4	Reuse Revenues From Public Authorities			_____
541	Total Measured Reuse Revenues			\$ _____
544	Reuse Revenues From Other Systems			_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>250,293</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR OF REPORT  
December 31, 2000

UTILITY NAME: Greenelefe Utilities, Inc.

SYSTEM NAME / COUNTY : \_\_\_\_\_

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 37,098	\$ 1,855	\$ 1,855	\$ 4,946	\$ 4,946	\$ 11,129	\$ 11,129
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	11,426	571	571	1,523	1,523	3,428	3,428
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	12,862					12,862	
715	Purchased Power	27,962			6,098		21,864	
716	Fuel for Power Purchased	0						
718	Chemicals	3,007					1,503	1,503
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	187						
734	Contractual Services - Mgt. Fees	19,023						
735	Contractual Services - Testing	13,039						
736	Contractual Services - Other	0						
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	945	756					
756	Insurance - Vehicle	747						
757	Insurance - General Liability	2,453						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	3,753						
Total Wastewater Utility Expenses		\$ 132,502	\$ 3,182	\$ 2,426	\$ 12,568	\$ 6,470	\$ 57,306	\$ 22,580

YEAR OF REPORT  
December 31, 2000

UTILITY NAME: Greenelefe Utilities, Inc.

SYSTEM NAME / COUNTY: \_\_\_\_\_

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (i)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 618	\$ 618				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	190	190				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal		187				
734	Contractual Services - Mgt. Fees	10,706	8,318				
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses		189				
756	Insurance - Vehicle		747				
757	Insurance - General Liability		2,453				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		3752.69				
	Total Wastewater Utility Expenses	\$ 11,515	\$ 16,455	\$	\$	\$	\$

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

Grenelefe Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (1) (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	1,196	1,794
1"	Displacement	2.5	16	40
1 1/2"	Displacement or Turbine	5.0	9	45
2"	Displacement, Compound or Turbine	8.0	11	88
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	2	125
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>2,107</u>

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$97,835,000 / 365 / 275 = 975$$

Note:

(1) Represents number of potable meters at December 31, 2000.

Revised 5/23/01



UTILITY NAME: Grenelefe Utilities, Inc.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity _____ GPD	_____ 680,000	_____	_____
Basis of Permit Capacity (1)	_____ AADF	_____	_____
Manufacturer _____	_____ McNeil	_____	_____
Type (2) _____	_____ E/A	_____	_____
Hydraulic Capacity _____	_____ 680,000	_____	_____
Average Daily Flow _____	_____ 267,309	_____	_____
Total Gallons of Wastewater Treated	_____ 97,835,000	_____	_____
Method of Effluent Disposal	_____ Golf Course	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Grenelefe Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

### OTHER 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 (Meter Equivalents) \_\_\_\_\_ 2,483
2. Maximum number of ERCs\* which can be served \_\_\_\_\_ 2,472
3. Present system connection capacity (in ERCs) using existing lines(Meter E \_\_\_\_\_ 2,483
4. Future connection capacity (in ERCs\*) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERCs\* \_\_\_\_\_ None
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, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? June 2000
11. If the present system does not meet the requirements of DEP rules:
  - 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 # FLA013016

\* An ERC is determined based on the calculation on S-11.

S-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

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