

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION

**CLASS "C"**

01 MAY 32 AM 11:59

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS801 51  
Timberwood Utilities (Arbor Oaks I ; Arbor Oaks II)  
The Kurtell Building  
1717 20th Street, Suite 105  
Vero Beach, FL 32960-0619

459S / 524W

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



WS801-00-AR

ARBOR OAKS, I, LLC & ARBOR OAKS II, LLC Both  
Delaware Ltd

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 00**

## GENERAL INSTRUCTIONS

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

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# **FINANCIAL SECTION**

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

REPORT OF  
 ARBOR OAKS I, LLC AND ARBOR OAKS II, LLC d/b/a TIMBERWOOD UTILITIES  
 (TRANSFER COMPLETED TO MINK ASSOCIATES I, LLC d/b/a TIMBERWOOD UTILITIES)  
 (EXACT NAME OF UTILITY)

Present: 1717 20th St., Ste. 105, Vero Beach, FL 32960	36323 Arbor Oaks Drive
After Transfer: 1598 Penfield Rd., Rochester, NY 14625	Zephyrhills, Florida 33541
Mailing Address	Street Address
Telephone Number	Date Utility First Organized
(561) 567-8500 - Current	1988
(716) 381-6940 - After Transfer	
(561) 567-8798 - Current	
Fax Number	E-mail Address
(716) 381-5321 - After Transfer	

Sunshine State One-Call of Florida, Inc. Member No. \_\_\_\_\_

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

- Individual     
  Sub Chapter S Corporation     
  1120 Corporation     
  Partnership - (LLC Limited Liability Co

Name, Address and phone where records are located: Same As Above

Name of subdivisions where services are provided: Arbor Oaks Mobile Home Park

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Gerald R. Ross	General Manager	1598 Penfield Rd. Rochester, NY 14625	\$ - 0 -
Person who prepared this report: Regulatory Consultants, Inc.	Consultant	401 Interstate Blvd. Sarasota, FL 34240	
Officers and Managers: Nancy Reynolds	Park Manager	Zephyrhills, FL	\$ - 0 -
			\$
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
Arbor Oaks I & II, LLC:			
Kurt Wallach	50%	1717 20th St., Ste. 105	\$ - 0 -
Marilyn Wallach	50%	Vero Beach, FL 32960	\$ - 0 -
Mink Associates I, LLC:			
Donlin Property Associates	33.50%	1598 Penfield Rd.	\$ - 0 -
Milton Mink Living Trust	16.23%	Rochester, NY 14625	\$ - 0 -
Arlene H. Mink Living Trust	16.23%	Same	\$ - 0 -
Mink Family Trust	16.23%	Same	\$ - 0 -
Linda M. Cole Trust	16.23%	Same	\$ - 0 -

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 13,853	\$ 36,773	\$ _____	\$ 50,626
Commercial _____		561	599	_____	1,160
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
<b>Total Gross Revenue</b> _____		<b>\$ 14,414</b>	<b>\$ 37,372</b>	<b>\$ 0</b>	<b>\$ 51,786</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ 19,100	\$ 23,525	\$ _____	\$ 42,625
Depreciation Expense _____	F-5	2,086	6,793	_____	8,879
CIAC Amortization Expense _____	F-8	(1,409)	(2,438)	_____	(3,847)
Taxes Other Than Income _____	F-7	1,483	3,987	_____	5,470
Income Taxes _____	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b> _____		<b>\$ 21,260</b>	<b>31,867</b>	<b>_____</b>	<b>\$ 53,127</b>
<b>Net Operating Income (Loss)</b> _____		<b>\$ (6,846)</b>	<b>\$ 5,505</b>	<b>\$ _____</b>	<b>\$ (1,341)</b>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income _____		115	114	_____	229
Other Deductions:					
Miscellaneous Nonutility Expenses (Solid Waste) _____		\$ _____	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	0
_____		_____	_____	_____	0
_____		_____	_____	_____	0
<b>Net Income (Loss)</b> _____		<b>\$ (6,731)</b>	<b>\$ 5,619</b>	<b>\$ 0</b>	<b>\$ (1,112)</b>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 271,851	\$ 269,447
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>(113,283)</u>	<u>(109,381)</u>
Net Utility Plant _____		\$ 158,568	\$ 160,066
Cash _____		4,681	3,492
Customer Accounts Receivable (141) _____		8,776	6,777
Other Assets (Specify): _____			
Acquisition Adjustment _____		318,499	17,943
Deferred WWT Plant Permit Cost _____		400	600
Deferred Eng. Fees WWTP Permit _____		826	1,240
Deferred Motor Repairs _____		<u>1,127</u>	<u>1,502</u>
Total Assets _____		\$ <u>492,877</u>	\$ <u>191,620</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6		
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	<u>384,888</u>	<u>78,480</u>
Total Capital _____		\$ <u>384,888</u>	\$ <u>78,480</u>
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		0	2,308
Other Liabilities (Specify) _____			
Intradivisional Payables _____		15,759	17,488
Other Payable _____		1,765	153
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>90,465</u>	<u>93,191</u>
Total Liabilities and Capital _____		\$ <u>492,877</u>	\$ <u>191,620</u>



UTILITY NAME TIMBERWOOD UTILITIES

YEAR OF REPORT  
DECEMBER 31, 2000

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 65,727	\$ 206,124	\$ _____	\$ 271,851
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 65,727	\$ 206,124	\$ 0	\$ 271,851

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 23,111	\$ 86,270	\$ _____	\$ 109,381
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 2,086	\$ 6,793	\$ _____	\$ 8,879
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 2,086	\$ 6,793	\$ _____	\$ 8,879
<u>Deduct Debits During Year:</u>				
Book cost of plant retired__ PSC Audit Adj _____	\$ 1,643	\$ 3,334	\$ _____	\$ 4,977
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ 1,643	\$ 3,334	\$ _____	\$ 4,977
Balance End of Year _____	\$ 23,554	\$ 89,729	\$ _____	\$ 113,283

UTILITY NAME TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

CAPITAL STOCK ( 201 - 204 )

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

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ 386,000	\$ N/A
Changes during the year (Specify): Earnings for the Year _____	(1,112)	_____ _____
Balance end of year _____	\$ 384,888	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
N/A _____	_____ _____	_____ _____	\$ _____ _____
Total _____			\$ _____

**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax_____	_____	_____	_____	_____
Taxes Other Than Income:_____	_____	_____	_____	_____
State ad valorem tax_____	_____	_____	_____	_____
Local property tax_____	835	2,305	_____	3,140
Regulatory assessment fee_____	648	1,682	_____	2,330
Other (Specify)_____	_____	_____	_____	_____
Total Taxes Expensed	1,483	3,987	_____	5,470
Less Property Taxes Paid	(1,483)	(3,987)	_____	(5,470)
Total Taxes Accrued_____	\$ 0	\$ 0	\$ _____	\$ 0

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

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Arbor Oaks I & II	\$ 2,192	\$ 6,575	Management Fee
Regulatory Consultants, Inc.	\$ 1,561	\$ 1,561	Annual Report
Wray Enterprises, Inc.	\$ _____	\$ 4,895	Wastewater Operations
Jonathan James Damonte, Esq.	\$ 1,234	\$ 1,234	Attorney
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 53,583	\$ 95,165	\$ 148,748
2) Add credits during year _____	0	0	0
Adjust Balances to Agree With Prior PSC Orders		(805)	(805)
3) Total _____	0	(805)	(805)
4) Deduct charges during the year _____	1,410	2,438	
5) Balance end of year _____	\$ 52,173	\$ 91,922	\$ 147,943
6) Less Accumulated Amortization _____	(19,273)	(38,205)	(57,478)
7) Net CIAC _____	\$ 32,900	\$ 53,717	\$ 90,465

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ 17,864	\$ 37,693	\$ 55,557
Add Credits During Year: _____	1,409	2,438	3,847
Deduct Debits During Year: __PSC Audit Adj		(1,926)	(1,926)
Balance End of Year (Must agree with line #6 above.)	\$ 19,273	\$ 38,205	\$ 57,478

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

UTILITY NAME TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31 2000
------------------------------------

**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

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

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

UTILITY NAME TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

(1) Explain below all adjustments made in Column (e):

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

**WATER  
OPERATING  
SECTION**

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ 5,007	\$ _____	\$ _____	\$ 5,007
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	263	_____	_____	263
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	53,583	_____	_____	53,583
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	1,669	3,338	1,674	3,333
335	Hydrants _____	_____	_____	_____	_____
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	3,541	_____	_____	3,541
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>\$ 64,063</b>	<b>\$ 3,338</b>	<b>\$ 1,674</b>	<b>\$ 65,727</b>



UTILITY NAME: TIMBERWOOD UTILITIES

YEAR OF REPORT  
DECEMBER 31, 2000

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
301	Organization	31.5	%	3.17 %	\$ 2,143	\$	\$ 159	\$ 2,302
304	Structures and Improvements	28	%	3.57 %	\$ 118	\$	\$ 9	\$ 127
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%					
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains		%					
310	Power Generating Equipment		%					
311	Pumping Equipment		%					
320	Water Treatment Equipment		%					
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains	38	%	2.63 %	17,863		1,410	19,273
333	Services		%					
334	Meter & Meter Installations	17	%	5.89 %	921	1,643	242	(480)
335	Hydrants		%					
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment	15	%	6.67 %	2,066		266	2,332
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 - PSC Audit Adjustment		%					0
	Totals				\$ 23,111	\$ 1,643	\$ 2,086	\$ 23,554 *

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

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	13,694
615	Purchased Power	_____
616	Fuel for Power Production	_____
618	Chemicals	_____
620	Materials and Supplies	119
630	Contractual Services:	
	Management	2,192
	Professional	_____
	Testing	_____
	Other	2,795
640	Rents	300
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	_____
	Total Water Operation And Maintenance Expense	\$ 19,100 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	159	159	159
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers Other (Specify)	_____	_____	_____	_____	_____
<b>** D = Displacement C = Compound T = Turbine</b>			<b>Total</b>	159	159
				159	159

UTILITY NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

SYSTEM NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ] (e)	Water Sold To Customers (Omit 000's) (f)
January_____	460	_____	_____	460	355
February_____	268	_____	_____	268	429
March_____	543	_____	_____	543	440
April_____	443	_____	_____	443	349
May_____	280	_____	_____	280	336
June_____	258	_____	_____	258	224
July_____	226	_____	_____	226	195
August_____	189	_____	_____	189	210
September_____	212	_____	_____	212	213
October_____	274	_____	_____	274	272
November_____	369	_____	_____	369	335
December_____	360	_____	_____	360	313
Total for Year____	3,882	_____	_____	3,882	3,671

If water is purchased for resale, indicate the following:

Vendor: Pasco County Utilities  
 Point of Delivery: 36323 Arbor Oaks Drive, Zephyrhills, Florida 33541-2092

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

N/A  
 \_\_\_\_\_  
 \_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	7,655	_____	_____	7,655
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

SYSTEM NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	<b>NOT APPLICABLE</b>	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	_____	_____	_____	_____
Capacity of Tank _____	_____	<b>NOT APPLICABLE</b>	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	<b>NOT APPLICABLE</b>	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	<b>NOT APPLICABLE</b>	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_ _ _	Unlimited	_____	_____
Type of Source_ _ _ _ _	Pasco County Util.	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_ _ _ _ _	_____	<b>NOT APPLICABLE</b>	_____
Make_ _ _ _ _	_____	_____	_____
Permitted Capacity (GPD)_ _	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_ _ _ _	_____	_____	_____
Reverse Osmosis_ _ _ _ _	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_ _ _ _ _	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._ _ _ _ _	_____	_____	_____
Gravity GPD/Sq.Ft._ _ _ _	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_ _ _ _ _	_____	_____	_____
Ozone_ _ _ _ _	_____	_____	_____
Other_ _ _ _ _	_____	_____	_____
Auxiliary Power_ _ _ _ _	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

**GENERAL WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 169
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 169
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 188
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 29
5. Estimated annual increase in ERCs \*. \_\_\_\_\_ 0
6. Is the utility required to have fire flow capacity? \_\_\_\_\_ Yes  
If so, how much capacity is required? \_\_\_\_\_ 500gpm
7. Attach a description of the fire fighting facilities. \_\_\_\_\_ 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? \_\_\_\_\_ N/A
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - 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 # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_ N/A
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**WASTEWATER  
OPERATING  
SECTION**

**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_____	10,152	_____	_____	10,152
354	Structures and Improvements_____	81,228	_____	_____	81,228
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	_____	_____	_____	_____
361	Collection Sewers - Gravity_____	89,699	1,073	(805)	89,967
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	5,466	_____	_____	5,466
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	_____	_____	_____	_____
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	12,394	1,880	(1,408)	12,866
381	Plant Sewers_____	2,904	_____	_____	2,904
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	3,541	_____	_____	3,541
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	<b>Total Wastewater Plant_____</b>	\$ <u>205,384</u>	\$ _____	\$ _____	\$ <u>206,124 *</u>

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



ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	%	3.7 %	\$ 38,107	\$	\$ 3,008	\$ 41,115
355	Power Generation Equipment		%					
360	Collection Sewers - Force		%					
361	Collection Sewers - Gravity	32	%	3.13 %	35,502	1,926	2,276	35,852
362	Special Collecting Structures		%					
363	Services to Customers	35	%	2.9 %	2,192		195	2,387
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment	15	%	6.67 %	7,176	1,408	952	6,720
381	Plant Sewers	30	%	3.32 %	1,227		96	1,323
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
390	Office Furniture and Equipment	15	%	6.67 %	2,066		266	2,332
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		%					0
398	Other - PSC Audit Adjustment		%					
	Totals				\$ 86,270	\$ 3,334	\$ 6,793	\$ 89,729 *

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

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
704	Employee Pensions and Benefits_____	_____
710	Purchased Wastewater Treatment_____	_____
711	Sludge Removal Expense_____	3,094
715	Purchased Power_____	3,130
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	357
730	Contractual Services:	
	Management_____	6,575
	Professional_____	4,895
	Testing_____	514
	Other_____	4,433
740	Rents_____	300
750	Transportation Expense_____	_____
755	Insurance Expense_____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	227
	<b>Total Wastewater Operation And Maintenance Expense_____</b>	<b>\$ 23,525 *</b>

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equiv. (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
All meter sizes	D	1.0	158	158	158
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
<b>Total</b>			<b>158</b>	<b>158</b>	<b>158</b>

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

**PUMPING EQUIPMENT**

Lift Station Number _____	#1	#2	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	Unknown	Unknown	_____	_____	_____	_____
Year installed _____	1986	1986	_____	_____	_____	_____
Rated capacity _____	200GPM	200GPM	_____	_____	_____	_____
Size _____	8"	8"	_____	_____	_____	_____
Power:						
Electric _____	X	X	_____	_____	_____	_____
Mechanical _____			_____	_____	_____	_____
Nameplate data of motor _____	Unknown	Unknown	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	4"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	30"	_____	_____	_____	_____	_____
Number of active service connections _____	158	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	158	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains			
Size (inches) _____	8"	_____	_____	_____	_____	_____	_____
Type of main _____	PVC	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	11,212	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____
End of year _____	11,212	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____	_____	_____	_____
Type of Manhole _____	Concrete	_____	_____
Number of Manholes:			
Beginning of year _____	12	_____	_____
Added during year _____	_____	_____	_____
Retired during year _____	_____	_____	_____
End of Year _____	12	_____	_____

UTILITY NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

SYSTEM NAME: \_\_\_\_\_ TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disp. _____ Total Gallons of Wastewater treated _____	<u>Davco</u> <u>Extended Air</u> <u>Steel</u> <u>25,000</u> <u>11,332</u> <u>Two Ponds</u>  <u>4,136 in (000's)</u>		
--	--	--	--

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	<u>Unknown</u> <u>400</u>  <u>Unknown</u> <u>Unknown</u> <u>Electric</u>					
--	---	--	--	--	--	--

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>432</u>		<u>432</u>
February _____	<u>409</u>		<u>409</u>
March _____	<u>463</u>		<u>463</u>
April _____	<u>377</u>		<u>377</u>
May _____	<u>300</u>		<u>300</u>
June _____	<u>281</u>		<u>281</u>
July _____	<u>276</u>		<u>276</u>
August _____	<u>288</u>		<u>288</u>
September _____	<u>282</u>		<u>282</u>
October _____	<u>323</u>		<u>323</u>
November _____	<u>338</u>		<u>338</u>
December _____	<u>367</u>		<u>367</u>
Total for year _____	<u>4,136</u>		<u>4,136</u>

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

\* The total gallons of sewage treated are determined by a calculation based on the number of hours the sewage pumps are running. If an obstruction is present in the system, the pump may run without actually pumping any sewage; thus, the total gallons of sewage treated and average daily flow amounts may differ from the amount of water purchased for the year.

**GENERAL WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

- 1. Present number of ERCs\* now being served. \_\_\_\_\_ 159
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 167
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 159
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 188
- 5. Estimated annual increase in ERCs\*. \_\_\_\_\_ 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
 \_\_\_\_\_ None  
 \_\_\_\_\_

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known \_\_\_\_\_ N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_ No

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

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

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
 \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ 1998

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
 (a) If actual flow data are available from the preceding 12 months:  
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days  
 (b) If no historical flow data are available use:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/280\ gallons\ per\ day).$

# CERTIFICATION OF ANNUAL REPORT

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

YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>	1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
---------------------------------	---	---

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
--	--------------------------------	--

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
--	--------------------------------	---

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.
--	--------------------------------	---

### Items Certified

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

*Gerald R. Long* \*

---

(signature of chief executive officer of the utility)

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

*Gerald R. Long* \*

---

(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.