

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of Less Than \$200,000 Each)

# ***ANNUAL REPORT***

OF

**TIMBERWOOD UTILITIES**  
Exact Legal Name of Respondent

**524-W 459-S**  
Certificate Number(s)

**RECEIVED**  
JUN 15 2000  
Florida Public Service Commission  
Division of Water and Wastewater

Submitted To The  
**STATE OF FLORIDA**



## ***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 1999**

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WATER AND WASTEWATER  
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## GENERAL INSTRUCTIONS

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

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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# FINANCIAL SECTION

REPORT OF

ARBOR OAKS I, LLC AND ARBOR OAKS II LLC d/b/a/ TIMBERWOOD UTILITIES  
(EXACT NAME OF UTILITY)

1717 20th Street, Suite 105 Vero Beach, Florida 32960-0619	Mailing Address	36323 Arbor Oaks Drive Zephyrhills, Florida 33541	Street Address	Pasco County
---	-----------------	--	----------------	-----------------

Telephone Number	(561) 567-8500 or (813) 788-1356	Date Utility First Organized	1988
Fax Number	561) 567-8798	E-mail Address	

Sunshine State One-Call of Florida, inc. Member No.

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

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

Name, Address and phone where records are located: Mr. Kurt Wallach, 1717 20th Street, Suite 105, Vero Beach, Florida 32960-0619 (561) 567-8500

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: Kurt Wallach	President	1717 20th St., Ste. 105 Vero Beach, FL 32960	\$ - 0 -
Person who prepared this report: Regulatory Consultants, Inc.	Consultant	401 Interstate Blvd. Sarasota, FL 34240	
Officers and Managers: Regina Wattles Nancy Reynolds	Administrator Park Manager	Vero Beach, FL Zephyrhills, FL	\$ - 0 - \$ - 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
Kurt Wallach	50%	1717 20th St., Ste. 105	\$ - 0 -
Marilyn Wallach	50%	Vero Beach, FL 32960	\$ - 0 - \$ \$ \$ \$ \$

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 13,712	\$ 36,297	\$	\$ 50,009
Commercial _____		912	359		1,271
Industrial _____					
Multiple Family _____					
Guaranteed Revenues _____					
Other (Specify) _____					
<b>Total Gross Revenue</b> _____		<b>\$ 14,624</b>	<b>\$ 36,656</b>	<b>\$ 0</b>	<b>\$ 51,280</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 18,345	\$ 21,508	\$	\$ 39,853
Depreciation Expense _____	F-5	1,942	7,196		9,138
CIAC Amortization Expense _____	F-8	(1,411)	(2,998)		(4,409)
Taxes Other Than Income _____	F-7	1,374	3,731		5,105
Income Taxes _____	F-7				
<b>Total Operating Expense</b> _____		<b>\$ 20,250</b>	<b>29,437</b>		<b>\$ 49,687</b>
<b>Net Operating Income (Loss)</b> _____		<b>\$ (5,626)</b>	<b>\$ 7,219</b>	<b>\$</b>	<b>\$ 1,593</b>
Other Income:					
Nonutility Income _____		\$	\$	\$	\$
Adjust Accounts Rec.		2,824	2,824		5,648
Other Deductions:					
Miscellaneous Nonutility Expenses (Solid Waste) _____		\$	\$	\$ (6,892)	\$ (6,892)
Interest Expense _____		(20)	(20)		(40)
Penalties		(113)	(114)		(227)
Out of Period Expenses		(1,298)	(1,298)		(2,596)
<b>Net Income (Loss)</b> _____		<b>\$ (4,233)</b>	<b>\$ 8,611</b>	<b>\$ (6,892)</b>	<b>\$ (2,514)</b>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 269,447	\$ 269,447
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(109,381)</u>	<u>(100,243)</u>
Net Utility Plant -----		\$ 160,066	\$ 169,204
Cash -----		3,492	9,640
Customer Accounts Receivable (141) -----		6,777	
Other Assets (Specify): -----			
Intradivisional Advances		17,943	17,049
Deferred WWT Plant Permit Cost		600	800
Deferred Eng. Fees WWTP Permit		1,240	1,655
Deferred Motor Repairs		<u>1,502</u>	<u>        </u>
Total Assets -----		\$ 191,620	\$ 198,348
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>78,480</u>	<u>127,004</u>
Total Capital -----		\$ <u>78,480</u>	\$ <u>127,004</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		2,308	2,265
Other Liabilities (Specify) -----			
Intradivisional Advances		17,488	17,488
Water Purchase Payable		153	
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>93,191</u>	<u>51,590</u>
Total Liabilities and Capital -----		\$ 191,620	\$ 198,347



UTILITY NAME TIMBERWOOD UTILITIES

YEAR OF REPORT  
DECEMBER 31, 1999

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 64,063	\$ 205,384	\$	\$ 269,447
Construction Work in -----				
Other (Specify) ----- _____ _____				
Total Utility Plant -----	\$ 64,063	\$ 205,384	\$ 0	\$ 269,447

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year -----	\$ 21,169	\$ 79,074	\$	\$ 100,243
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account -----	\$ 1,942	\$ 7,196	\$	\$ 9,138
Salvage -----				
Other Credits (specify) ----- _____ _____				
Total Credits -----	\$ <u>1,942</u>	\$ <u>7,196</u>	\$ _____	\$ <u>9,138</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired -----	\$	\$	\$	\$
Cost of removal -----				
Other debits (specify) ----- _____ _____				
Total Debits -----	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year -----	\$ 23,111	\$ 86,270	\$	\$ 109,381

UTILITY NAME TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31, 1999
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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 _____	\$ 127,004	\$ N/A
Changes during the year (Specify):		
Earnings for the Year	(2,514)	
Less CIAC Adjustment to Adjust CIAC to Balance in Prior PSC Orders	(46,010)	
Balance end of year _____	\$ 78,480	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity)	Interest Rate # of Pymts	Principal per Balance Sheet Date
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_____	716	2,081		2,797
Regulatory assessment fee___	658	1,650		2,308
Other (Specify)_____				
Total Taxes Expensed	<u>1,374</u>	<u>3,731</u>		<u>5,105</u>
Less Property Taxes Paid	<u>(716)</u>	<u>(2,081)</u>		<u>(2,797)</u>
Total Taxes Accrued_____	\$ <u>658</u>	\$ <u>1,650</u>	\$	\$ <u>2,308</u>

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

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Arbor Oaks LLC I & II	\$ 3,600	\$ 3,600	Management Fee
Regulatory Consultants, Inc.	\$ 2,164	\$ 2,164	Annual Report & Index Appl.
Wray Enterprises, Inc.	\$	\$ 4,200	Wastewater Operations
Lloveras, Baur and Stevens	\$	\$ 603	Engineering
Lutz, Webb & Bobo, P.A.	\$ 363	\$ 362	Attorney
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 38,773	\$ 63,965	\$ 102,738
2) Add credits during year _____	0	0	0
Adjust Balances to Agree With Prior PSC Orders	14,810	31,200	46,010
3) Total _____	14,810	31,200	46,010
4) Deduct charges during the year _____			
5) Balance end of year _____	\$ 53,583	\$ 95,165	\$ 148,748
6) Less Accumulated Amortization _____	(17,864)	(37,693)	(55,557)
7) Net CIAC _____	\$ 35,719	\$ 57,472	\$ 93,191

**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 _____	\$ 16,453	\$ 34,695	\$ 51,148
Add Credits During Year _____	1,411	2,998	4,409
Deduct Debits During Year _____			
Balance End of Year (Must agree with line #6 above.)	\$ 17,864	\$ 37,693	\$ 55,557

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

UTILITY NAME TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31 1999
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**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	%
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, 1999
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**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

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

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

**WATER  
OPERATING  
SECTION**

UTILITY NAME: TIMBERWOOD UTILITIES

YEAR OF REPORT	
DECEMBER 31	1999

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 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			1,669
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_____				
	Total Water Plant_____	\$ 64,063	\$ 0	\$ 0	\$ 64,063



UTILITY NAME: TIMBERWOOD UTILITIES

YEAR OF REPORT  
DECEMBER 31, 1999

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No.	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 %	\$ 1,984	\$	\$ 159	\$ 2,143
304	Structures and Improvements	28	%	3.57 %	\$ 109	\$	\$ 9	\$ 118
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%					
308	Infiltratic 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 %	16,453		1,410	17,863
333	Services		%					
334	Meter & Meter Installations	17	%	5.89 %	823		98	921
335	Hydrants		%					
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment	15	%	6.67 %	1,800		266	2,066
341	Transportation Equipment		%					
342	Stores Equipment		%					
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%					
	Totals				\$ 21,169	\$ 0	\$ 1,942	\$ 23,111 *

\* 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	11,379
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	27
630	Contractual Services:	
	Management	3,600
	Professional	2,527
	Testing	
	Other	512
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	\$ 18,345
	* This amount should tie to Sheet F-3	

**WATER CUSTOMERS**

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

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

YEAR OF REPORT DECEMBER 31, 1999
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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_____	300			300	552
February_____	409			409	424
March_____	411			411	422
April_____	465			465	350
May_____	310			310	265
June_____	267			267	224
July_____	209			209	190
August_____	257			257	240
September_____	306			306	244
October_____	257			257	232
November_____	238			238	317
December_____	320			320	315
Total for Year____	3,749			3,749	3,775

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, 1999
-------------------------------------

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

**WELLS AND WELL PUMPS**

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

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

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

YEAR OF REPORT DECEMBER 31, 1999
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**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, 1999

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. \_\_\_\_\_ 174
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 174
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:  
 $ERC = (\text{Total SFR gallons sold (omit 000/365 days/350 gallons per day)})$

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: TIMBERWOOD UTILITIES

YEAR OF REPORT DECEMBER 31, 1999
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**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			89,699
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			12,394
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_____				
	Total Wastewater Plant_____	\$ 205,384	\$	\$	\$ 205,384 *

\* 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 %	\$ 35,098	\$	\$ 3,009	\$ 38,107
355	Power Generation Equipment_--		%	%				
360	Collection Sewers - Force_--		%	%				
361	Collection Sewers - Gravity_--	32	%	3.13 %	32,699		2,803	35,502
362	Special Collecting Structures_--		%	%				
363	Services to Customers_--	35	%	2.9 %	1,997		195	2,192
364	Flow Measuring Devices_--		%	%				
365	Flow Measuring Installations_--		%	%				
370	Receiving Wells_--		%	%				
371	Pumping Equipment_--		%	%				
380	Treatment and Disposal Equipment_--	15	%	6.67 %	6,350		826	7,176
381	Plant Sewers_--	30	%	3.32 %	1,130		97	1,227
382	Outfall Sewer Lines_--		%	%				
389	Other Plant and Miscellaneous Equipment_--		%	%				
390	Office Furniture and Equipment_--	15	%	6.67 %	1,800		266	2,066
391	Transportation Equipment_--		%	%				
392	Stores Equipment_--		%	%				
393	Tools, Shop and Garage Equipment_--		%	%				
394	Laboratory Equipment_--		%	%				
395	Power Operated Equipment_--		%	%				
396	Communication Equipment_--		%	%				
397	Miscellaneous Equipment_--		%	%				
398	Other Tangible Plant_--		%	%				
	Totals_--				\$ 79,074	\$ 0	\$ 7,196	\$ 86,270 *

\* 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	
715	Purchased Power	2,926
716	Fuel for Power Production	3,214
718	Chemicals	
720	Materials and Supplies	
730	Contractual Services:	27
	Management	3,600
	Professional	7,329
	Testing	260
	Other	3,852
740	Rents	300
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 21,508 *</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)	
Residential Service					
All meter sizes	D	1.0	158	158	158
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
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, 1999
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**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 _____	Davco _____ Extended Air _____ Steel _____ 25,000 _____ 9,960 _____ Two Ponds _____  3,635 in (000's) _____		
--	--	--	--

**MASTER LIFT STATION PUMPS**

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

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	403		403
February _____	406		406
March _____	399		399
April _____	328		328
May _____	282		282
June _____	251		251
July _____	180		180
August _____	180		180
September _____	223		223
October _____	275		275
November _____	341		341
December _____	367		367.3
Total for year _____	3,635		3,635

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

Items Certified

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

  
 \_\_\_\_\_  
 (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"/>
--	--	--	--

  
 \_\_\_\_\_  
 (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.