

OFFICIAL COPY
CLASS DIVISION OF
WATER AND SEWER
WATER AND/OR WASTE WATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

WS845-02-AR
Sandy Creek Utility Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

514W 446S
Certificate Number(s)

Submitted To The
STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
03 MAY -2 PM 2:15
ECONOMIC REGULATION

PUBLIC SERVICE COMMISSION

FOR THE
YEAR ENDED

31-Dec-02

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EXECUTIVE SUMMARY

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.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(Signature of Chief Executive Officer of the utility) *

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

John A. ...

(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.

ANNUAL REPORT OF

YEAR OF REPORT
31-Dec-02

SANDY CREEK UTILITY SERVICES INC
(Exact Name of Utility)

County: **Bay County**

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

2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: **847-498-6440**

E Mail Address: **NONE**

WEB Site: **NONE**

Sunshine State One-Call of Florida, Inc. Member Number **SC1094**

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

JOHN S HAYNES
2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: **847-498-6440**

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

2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: **847-498-6440**

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

PRICEWATERHOUSECOOPERS

Date of original organization of the utility: **09/20/76**

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.	UTILITIES INC	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

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.	Acquired by Utilities Inc. in 2001
B.	The Utility supplies water and sewer services.
C.	Maintain a high quality of service.
D.	There is only subdivisions that are serviced.
E.	There has been modest growth and we expect this pattern to continue as long as economic conditons hold.
F.	There have been no major transaction during the year.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2002

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).

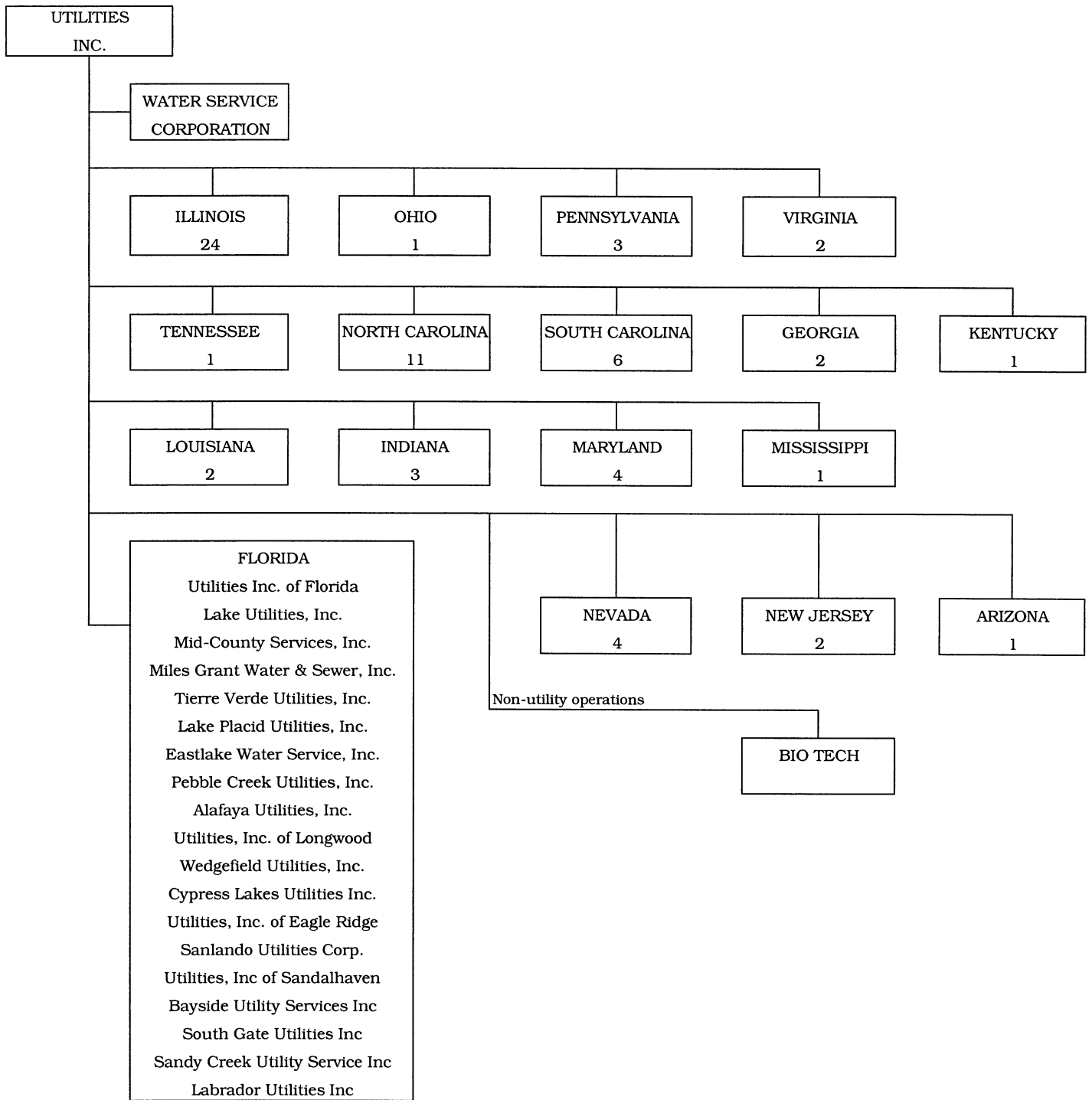
UTILITIES, INC. -- PARENT COMPANY

WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST SERVICES REQUIRED BY UTILITY.

UTILITIES INC. of FLORIDA -- provides office personnel and administrative staff.

SEE ATTACHED

Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

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)
JAMES L CAMAREN	CEO	_____	\$ NONE
LAWRENCE N SCHUMACHER	PRES/SEC/CFO	_____	NONE
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

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)
JAMES L CAMAREN	CEO	1	\$ NONE
LAWRENCE N SCHUMACHER	PRES/SEC/CFO	1	↓
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

<p>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.</p>				
NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)	
<p>NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR AFFILIATES.</p>		\$ _____		

* 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.

FINANCIAL SECTION

REVISED 8/27/03

YEAR OF REPORT
31-Dec-02

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 122,156	\$ 1,412,476
108-110	Less: Accumulated Depreciation and Amortization	F-8	(12,965)	692,462
Net Plant			\$ 135,121	\$ 720,014
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 135,121	\$ 720,014
OTHER PROPERTY AND INVESTMENTS				
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			\$	\$
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
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	25,845	19,919
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		-	-
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			\$ 25,845	\$ 19,919

* Not Applicable for Class B Utilities

REVISED 8/27/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

**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	-	168
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		2,183	4,492
			_____	_____
	Total Deferred Debits		\$ 2,183	\$ 4,660
	TOTAL ASSETS AND OTHER DEBITS		\$ 163,149	\$ 744,593

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

REVISED 8/27/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ -	\$ 1,000
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		-	245,759
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(26,525)	(110,542)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ (26,525)	\$ 136,217
LONG TERM DEBT				
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			\$ -	\$ -
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		1,463	510
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	174,853	412,993
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		6,563	7,122
236	Accrued Taxes	W/S-3	-	-
237	Accrued Interest	F-19	(84)	74
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
Total Current & Accrued Liabilities			\$ 182,795	\$ 420,699

* Not Applicable for Class B Utilities

REVISED

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
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			\$ _____	\$ _____
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 5,800	\$ 253,701
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	-	160,179
Total Net C.I.A.C.			\$ 5,800	\$ 93,522
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 823	\$ 90,544
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		256	3,611
Total Accumulated Deferred Income Tax			\$ 1,079	\$ 94,155
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 163,149	\$ 744,593

REVISED 8/27/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 68,723	\$ 128,227
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 68,723	\$ 128,227
401	Operating Expenses	F-3(b)	\$ 100,238	\$ 201,598
403	Depreciation Expense:	F-3(b)	\$ 5,774	\$ 36,598
	Less: Amortization of CIAC	F-22	-	(6,350)
Net Depreciation Expense			\$ 5,774	\$ 30,248
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	1,328
408	Taxes Other Than Income	W/S-3	2,506	6,296
409	Current Income Taxes	W/S-3	(12,881)	(140,817)
410.10	Deferred Federal Income Taxes	W/S-3	(785)	97,594
410.11	Deferred State Income Taxes	W/S-3	(319)	(329)
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			\$ 94,533	\$ 195,918
Net Utility Operating Income			\$ (25,810)	\$ (67,691)
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)]			\$ (25,810)	\$ (67,691)

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

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COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 53,027	\$ 75,200	\$ -
\$ 53,027	\$ 75,200	\$ -
\$ 92,348	\$ 109,250	\$ -
14,965 <u>(2,156)</u>	21,633 <u>(4,194)</u>	-
\$ 12,809	\$ 17,439	\$ -
- 847 2,603 <u>(70,071)</u> 48,563 <u>(164)</u> - - -	- 481 3,693 <u>(70,746)</u> 49,031 <u>(165)</u> - - -	- - - - - - - - -
\$ 86,935	\$ 108,983	\$ -
\$ (33,908)	\$ (33,783)	\$ -
- - - -	- - - -	- - - -
\$ (33,908)	\$ (33,783)	\$ -

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

REVISED 8/27/03

YEAR OF REPORT
31-Dec-02

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

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)]			\$ (25,810)	\$ (67,691)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		(126)	(364)
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ (126)	\$ (364)
TAXES APPLICABLE TO OTHER INCOME				
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			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 589	\$ 15,962
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 589	\$ 15,962
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ (26,525)	\$ (84,017)

Explain Extraordinary Income:

NONE

REVISED 8/27/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

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	\$ 593,112	\$ 819,364
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	234,692	440,432
110	Accumulated Amortization	F-8	12,349	4,989
271	Contributions In Aid of Construction	F-22	91,201	162,500
252	Advances for Construction	F-20		
Subtotal			\$ 254,870	\$ 211,443
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	47,127	113,052
Subtotal			\$ 301,997	\$ 324,495
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		11,544	13,656
	Other (Specify):			
RATE BASE			\$ 313,541	\$ 338,151
NET UTILITY OPERATING INCOME			\$ (33,908)	\$ (33,783)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-10.81%	-9.99%

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.

Revised 08/07/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

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	\$ 159,762	24.51%	11.10%	2.72%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	395,145	60.63%	7.28%	4.41%
Customer Deposits	7,122	1.09%	6.00%	0.07%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	89,663	13.76%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 651,692	100.00%		7.20%

(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:	<u>11.10%</u>
Commission order approving Return on Equity:	<u>LEVERAGE FORMULA</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>N/A</u>
Commission order approving AFUDC rate:	<u>N/A</u>

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.

Revised 08/07/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES 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	\$ 593,112	\$ 819,364	\$	\$ 1,412,476
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				-
	Total Utility Plant	\$ 593,112	\$ 819,364	\$ -	\$ 1,412,476

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 NONE	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization Accruals charged during year	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ (5,774)	\$ (7,191)	\$	\$ (12,965)
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 14,965	\$ 21,633	\$	\$ 36,598
Account 108.2 (2)	_____	_____	_____	-
Account 108.3 (2)	_____	_____	_____	-
Other Accounts (specify):	231,840	439,366	_____	671,206
_____	_____	_____	_____	-
Salvage	_____	_____	_____	-
Other Credits (Specify):	_____	_____	_____	_____
Total Credits	\$ 246,805	\$ 460,999	\$ -	\$ 707,804
Debits during year:				
Book cost of plant retired	6,339	13,376	_____	19,715
Cost of Removal	_____	_____	_____	-
Other Debits (specify):	_____	_____	_____	-
_____	_____	_____	_____	-
Total Debits	\$ 6,339	\$ 13,376	\$ -	\$ 19,715
Balance end of year	\$ <u>234,692</u>	\$ <u>440,432</u>	\$ <u>-</u>	\$ <u>675,124</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ 847	\$ 481	\$	\$ 1,328
Other Accounts (specify):	_____	_____	_____	-
Acquisition Entry	11,502	4,508	_____	16,010
Total credits	\$ 12,349	\$ 4,989	\$ -	\$ 17,338
Debits during year:				
Book cost of plant retired	_____	_____	_____	-
Other debits (specify):	_____	_____	_____	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>12,349</u>	\$ <u>4,989</u>	\$ <u>-</u>	\$ <u>17,338</u>

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

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

**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)
NONE	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
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)
NONE	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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): ELECTRIC DEPOSIT - NONE	\$ _____
_____	_____
_____	_____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____
_____	_____
_____	_____
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): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ _____

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	\$ 10,826	
Wastewater	9,093	
Other		
Total Customer Accounts Receivable		\$ 19,919
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 19,919
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		\$ 19,919

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ _____

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ _____

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

**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): <u>NONE</u>	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
<u>NONE</u>	\$ _____
_____	_____
_____	_____
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)		
<u>RATE CASE</u>	\$ -	\$ 168
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ -	\$ 168
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ -	\$ -
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ -	\$ 168

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____ %	\$ _____ 1
Shares authorized		_____ -
Shares issued and outstanding		_____ 1,000
Total par value of stock issued	_____ %	\$ _____ 1,000
Dividends declared per share for year	_____ %	\$ _____ -
PREFERRED STOCK		
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)	
NONE	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total			\$ _____

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

REVISED 8/27/02

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

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	\$ (26,525)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ (84,017)
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	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ <u>(110,542)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ -
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)	
NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$

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

**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): NONE			\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE			\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
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)
WATER SERVICE CORPORATION	\$ (412,993)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ (412,993)

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

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	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	-		15,962	15,962	-
Total Account 237.1	\$ _____		\$ 15,962	\$ 15,962	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____			\$ _____	\$ _____
Customer Deposits	84	427	(158)		(74)
MISC ITEMS					
Total Account 237.2	\$ 84		\$ (158)	\$ -	\$ (74)
Total Account 237 (1)	\$ 84		\$ 15,804	\$ 15,962	\$ (74)
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 15,962		
Less Capitalized Interest Portion of AFUDC:			-		
Net Interest Expensed to Account No. 427 (2)			\$ 15,962		

(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

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ _____ _____

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)		
NONE _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____ _____		\$ _____ _____	\$ _____ _____	\$ _____ _____

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

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

**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): <u>NONE</u> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): <u>NONE</u> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____

REVISED 8/27/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

**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	\$ <u>1,800</u>	\$ <u>4,000</u>	\$ <u>-</u>	\$ <u>5,800</u>
Add credits during year:	\$ <u>89,401</u>	\$ <u>158,500</u>	\$ <u>-</u>	\$ <u>247,901</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>91,201</u></u>	\$ <u><u>162,500</u></u>	\$ <u><u>-</u></u>	\$ <u><u>253,701</u></u>

**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	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Debits during the year: Acq entry	\$ <u>2,156</u> <u>44,971</u>	\$ <u>4,194</u> <u>108,858</u>	\$ <u>-</u>	\$ <u>6,350</u> <u>153,829</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>47,127</u></u>	\$ <u><u>113,052</u></u>	\$ <u><u>-</u></u>	\$ <u><u>160,179</u></u>

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

**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)	\$ <u>(82,892)</u>
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		6,250
Deductions recorded on books not deducted for return:		
Net Change - Deferred Maintenance		-
Net Change - Rate Case		(168)
Excess Tax Depreciation over Book Depreciation		(282,970)
Current FIT		(140,817)
Deferred FIT		97,594
Deferred SIT		(329)
Income recorded on books not included in return:		
Interest During Construction		(1,125)
Deduction on return not charged against book income:		
Organization Exp		(9,710)
		-
Federal tax net income		\$ <u><u>(414,167)</u></u>

Computation of tax :

(414,167)
34%
(140,817)

**WATER
OPERATION
SECTION**

Revised 08/07/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : Bay 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)	\$ 593,112
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	234,692
110	Accumulated Amortization	F-8	12,349
271	Contributions In Aid of Construction	W-7	91,201
252	Advances for Construction	F-20	-
Subtotal			\$ 254,870
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 47,127
Subtotal			\$ 301,997
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		11,544
	Other (Specify):		
WATER RATE BASE			\$ 313,541
WATER OPERATING INCOME		W-3	\$ 11,063
ORN (Water Operating Income / Water Rate Base)			3.53%

- 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.

REVISED 8/1
7-11-03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : Bay County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 53,027
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ _____
401	Operating Expenses	W-10(a)	\$ 92,348
403	Depreciation Expense	W-6(a)	14,965
	Less: Amortization of CIAC	W-8(a)	(2,156)
	Net Depreciation Expense		\$ 12,809
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	847
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,341
408.11	Property Taxes		305
408.12	Payroll Taxes		957
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ 2,603
409.1	Income Taxes		(70,071)
410.10	Deferred Federal Income Taxes		48,563
410.11	Deferred State Income Taxes		(164)
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		\$ 86,935
	Utility Operating Income		\$ (33,908)
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		\$ (33,908)

YEAR OF REPORT
31-Dec-02

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY Bay County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 3,766	\$ 30,645	\$	\$ 34,411
302	Franchises	-	-	-	-
303	Land and Land Rights	-	1,300	-	1,300
304	Structures and Improvements	4,868	16,842	-	21,710
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	1,808	19,551	-	21,359
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	5,790	61,893	-	67,683
320	Water Treatment Equipment	4,613	40,342	-	44,955
330	Distribution Reservoirs and Standpipes	1,046	6,100	-	7,146
331	Transmission and Distribution Mains	1,439	318,336	1,689	318,086
333	Services	10,245	31,555	4,650	37,150
334	Meters and Meter Installations	2,951	7,507	-	10,458
335	Hydrants	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	236	931	-	1,167
341	Transportation Equipment	15,099	-	-	15,099
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	5,324	1,922	-	7,246
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	3,293	2,049	-	5,342
TOTAL WATER PLANT		\$ 60,478	\$ 538,973	\$ 6,339	\$ 593,112

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

W-4(a)
GROUP _____

Revised 08/07/03

YEAR OF REPORT
31-Dec-02

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY Bay 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	34,411	34,411				
302	Franchises	-					
303	Land and Land Rights	1,300		1,300			
304	Structures and Improvements	21,710		21,710			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	21,359		21,359			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	-					
311	Pumping Equipment	67,683		67,683	44,955		
320	Water Treatment Equipment	44,955					
330	Distribution Reservoirs and Standpipes	7,146				7,146	
331	Transmission and Distribution Mains	318,086				318,086	
333	Services	37,150				37,150	
334	Meters and Meter Installations	10,458				10,458	
335	Hydrants	-					
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	-					
340	Office Furniture and Equipment	1,167					1,167
341	Transportation Equipment	15,099					15,099
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	7,246					7,246
344	Laboratory Equipment	-					
345	Power Operated Equipment	-					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	5,342					5,342
TOTAL WATER PLANT		\$ 593,112	\$ 34,411	\$ 112,052	\$ 44,955	\$ 372,840	\$ 28,854

Revised 08/10/03

W-4(b)
GROUP

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY : Bay 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			2.00%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			2.00%
320	Water Treatment Equipment			2.00%
330	Distribution Reservoirs and Standpipes			2.00%
331	Transmission and Distribution Mains			2.00%
333	Services			2.00%
334	Meters and Meter Installations			2.00%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			2.00%
341	Transportation Equipment			2.00%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			2.00%
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			2.00%
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.

YEAR OF REPORT
31-Dec-02

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY : Bay 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	\$ -	\$ 297	\$ 7,940	\$ 8,237
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	(1,059)	534	7,940	8,474
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	(3,939)	2,811	42,768	45,579
320	Water Treatment Equipment	(221)	1,339	23,763	25,102
330	Distribution Reservoirs and Standpipes	-	106	783	889
331	Transmission and Distribution Mains	(1,059)	4,887	145,365	150,252
333	Services	(8,059)	507	1,704	2,211
334	Meters and Meter Installations	-	402	1,432	1,834
335	Hydrants	-	-	-	-
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	-	168	227	395
341	Transportation Equipment	7,851	3,242	(343)	2,899
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	-	379	(41)	338
344	Laboratory Equipment	-	1	(1)	-
345	Power Operated Equipment				
346	Communication Equipment	-	30	(30)	-
347	Miscellaneous Equipment				
348	Other Tangible Plant	712	262	333	595
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (5,774)	\$ 14,965	\$ 231,840	\$ 246,805

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

OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

YEAR OF REPORT
31-Dec-02

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY: Bay 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) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
304	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ 8,237
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	7,415
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	41,640
320	Water Treatment Equipment	-	-	-	-	24,881
330	Distribution Reservoirs and Standpipes	-	-	-	-	889
331	Transmission and Distribution Mains	1,689	-	-	1,689	147,504
333	Services	4,650	-	-	4,650	(10,498)
334	Meters and Meter Installations	-	-	-	-	1,834
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	395
341	Transportation Equipment	-	-	-	-	10,750
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	338
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	1,307
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 6,339	\$ -	\$ -	\$ 6,339	\$ 234,692

W-6(b)
GROUP _____

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY : Bay County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>1,800</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>89,401</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u> </u>
Total Credits		\$ <u>89,401</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>91,201</u>

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:

Revised 08/07/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : Bay 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)
WATER CONNECTIONS FEES	5	\$ 300	\$ 1,500
WATER CONNECTIONS FEES	5	150	750
Water Acquisition Entry	1	87,151	87,151
			0
			0
Total Credits			\$ 89,401

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ -
Debits during the year:	
Accruals charged to Account 272	\$ 2,156
Other debits (specify) :	
Acq entry	44,971
Total debits	\$ 47,127
Credits during the year (specify) :	
	\$
Total credits	\$ -
Balance end of year	\$ 47,127

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

UTILITY NAME: NDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Unmetered Water Revenues			-
Total Metered Sales	53,027	53,027	-
Total Fire Protection Revenue			-
Other Sales to Public Authorities			-
Sales to Irrigation Customers			-
Sales for Resale			-
Interdepartmental Sales			-
Total Other Water Revenue			-
Total Water Operating Revenue	53,027	53,027	-
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	53,027	53,027	-

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY : Bay 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	204	206	52,410
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		204	206	\$ 52,410
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			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		204	206	\$ 52,410
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			617
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 617
Total Water Operating Revenues				\$ 53,027

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

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : Bay 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	\$ 11,447	\$ 2,518	\$ 687
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	7,854	1,728	471
610	Purchased Water			
615	Purchased Power	4,411		
616	Fuel for Power Purchased			
618	Chemicals	3,971	3,971	
620	Materials and Supplies	44,814	17,926	4,481
631	Contractual Services-Engineering			
632	Contractual Services - Accounting	2,730		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing			
636	Contractual Services - Other	-		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses	1,949	429	117
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Comp.			
659	Insurance - Other	1,212	267	73
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	841		
675	Miscellaneous Expenses	13,129		
Total Water Utility Expenses		\$ 92,358	\$ 26,839	\$ 5,829

UTILITY NAME:

SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY :

Bay 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)
\$ 2,518	\$ 687	\$ 4,006	\$ 1,031	\$	\$
1,728	471	2,749	707		
4,411					
		18,822	3,585		2,730
		0			0
				0	0
429	117	682	175		
267	73	424	108		0
				841	
				6,565	6,564
\$ 9,353	\$ 1,348	\$ 26,683	\$ 5,606	\$ 7,406	\$ 9,294

UTILITY NAME: SANDY CREEK UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY : SANDY CREEK / BAY

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		1,368	25	1,343	911
February		1,205	25	1,180	924
March		1,704	25	1,679	1,028
April		1,435	25	1,410	1,068
May		1,609	25	1,584	1,776
June		1,679	25	1,654	2,097
July		1,382	25	1,357	1,246
August		1,340	25	1,315	1,085
September		1,550	25	1,525	958
October		1,453	25	1,428	1,013
November		1,465	25	1,440	897
December		2,105	25	2,080	1,066
Total for Year	0	18,295	300	17,995	14,069

If water is purchased for resale, indicate the following:

Vendor _____
 Point of delivery _____

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	125 gpm	180,000	Groundwater
Well #2	120 gpm	173,000	Groundwater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: SANDY CREEK UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : SANDY CREEK / BAY

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>205,000 gpd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination, aeration</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

SANDY CREEK UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY :

SANDY CREEK / BAY

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	204	204
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		
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		
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>220</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:

$$14.069 / 365 \text{ days} / 350 \text{ gpd} = 189$$

UTILITY NAME: SANDY CREEK UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : SANDY CREEK / BAY

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. 586

2. Maximum number of ERCs * which can be served. 586

3. Present system connection capacity (in ERCs *) using existing lines. 586

4. Future connection capacity (in ERCs *) upon service area buildout. 586

5. Estimated annual increase in ERCs *. 5

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. Ten (10) hydrants, high service pumps, 36,000 gallon ground storage tank, water production wells.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
2002 - Installed 2 well flow meters. Initiated Phase 2 cross connection control program. Replaced 1,400 LF of 6" water main and isolation valves.
2003 - Replace hydrotank and install bypass piping

9. When did the company last file a capacity analysis report with the DEP? 2/96

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? No

11. Department of Environmental Protection ID # 1030817

12. Water Management District Consumptive Use Permit # 980055

- 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.

**WASTEWATER
OPERATION
SECTION**

Revised 08/07/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : Bay 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-4A	\$ 819,364
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	440,432
110	Accumulated Amortization	F-8	4,989
271	Contributions In Aid of Construction	S-7	162,500
252	Advances for Construction	F-20	-
Subtotal			\$ 211,443
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 113,052
Subtotal			\$ 324,495
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		13,656
	Other (Specify):		
WASTEWATER RATE BASE			\$ 338,151
WASTEWATER OPERATING INCOME		S-3	\$ 75,075
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			22.20%

- 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.

REVISED 3/27/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : Bay County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 75,200
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 75,200
401	Operating Expenses	S-10A	\$ 109,250
403	Depreciation Expense	S-6A	21,633
	Less: Amortization of CIAC	S-8A	(4,194)
	Net Depreciation Expense		\$ 17,439
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-3	481
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,901
408.11	Property Taxes		431
408.12	Payroll Taxes		1,361
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ 3,693
409.1	Income Taxes		(70,746)
410.10	Deferred Federal Income Taxes		49,031
410.11	Deferred State Income Taxes		(165)
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		\$ 108,983
	Utility Operating Income		\$ (33,783)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$
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		\$ (33,783)

YEAR OF REPORT
31-Dec-02

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY Bay County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ 14,139	\$ -	\$ 14,139
352	Franchises	-	-	-	-
353	Land and Land Rights	-	3,000	-	3,000
354	Structures and Improvements	-	15,774	-	15,774
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	190	262,126	-	262,316
361	Collection Sewers - Gravity	15,849	2,799	1,297	17,351
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	5,273	11,229	-	16,502
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	38,672	364,925	5,154	398,443
382	Outfall Sewer Lines	-	52,259	-	52,259
389	Other Plant Miscellaneous Equipment	1,286	44,716	6,925	39,077
390	Office Furniture and Equipment	-	503	-	503
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		\$ 61,270	\$ 771,470	\$ 13,376	\$ 819,364

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

S-4(a)
GROUP _____

Revised 08/07/03

YEAR OF REPORT
31-Dec-02

Revised 08/07/03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC
SYSTEM NAME / COUNTY : Bay 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 (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 14,139						
352	Franchises							
353	Land and L and Rights		3,000					
354	Structures and Improvements		15,774					
355	Power Generation Equipment							
360	Collection Sewers - Force		262,316					
361	Collection Sewers - Gravity		17,351					
362	Special Collecting Structures							
363	Services to Customers		16,502					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				398,443			
382	Outfall Sewer Lines				52,259			
389	Other Plant Miscellaneous Equipment				39,077			
390	Office Furniture and Equipment							503
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		\$ 14,139	\$ 314,943	\$ -	\$ 489,779	\$ -	\$ -	\$ 503

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

S-4(b)
GROUP _____

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY : Bay 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			2.00%
355	Power Generation Equipment			
360	Collection Sewers - Force			2.00%
361	Collection Sewers - Gravity			2.00%
362	Special Collecting Structures			
363	Services to Customers			2.00%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			2.00%
390	Office Furniture and Equipment			2.00%
391	Transportation Equipment			2.00%
392	Stores Equipment			2.00%
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
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.

SYSTEM NAME / COUNTY : Bay 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	\$ -	\$ 146	\$ 6,382	\$ 6,528
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	-	6,792	167,945	174,737
361	Collection Sewers - Gravity	-	427	1,297	1,724
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	-	216	-	216
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	(6,163)	11,665	238,830	250,495
382	Outfall Sewer Lines	-	1,304	18,110	19,414
389	Other Plant Miscellaneous Equipment	(1,028)	1,058	6,461	7,519
390	Office Furniture and Equipment	-	25	341	366
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 Depreciable Wastewater Plant in Service		\$ (7,191)	\$ 21,633	\$ 439,366	\$ 460,999

* Specify nature of transaction.
 Use () to denote reversal entries.
 OTHER CREDITS column (E) * are due to allocation of UIF plant

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)
(a)	(b)					
354	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ 6,528
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	174,737
361	Collection Sewers - Gravity	1,297	-	-	1,297	427
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	216
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	-
381	Plant Sewers	5,154	-	-	5,154	239,178
382	Outfall Sewer Lines	-	-	-	-	19,414
389	Other Plant Miscellaneous Equipment	6,925	-	-	6,925	(434)
390	Office Furniture and Equipment	-	-	-	-	366
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 Depreciable Wastewater Plant in Service		\$ 13,376	\$ -	\$ -	\$ 13,376	\$ 440,432

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

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : Bay 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)
<u>NONE</u>		\$ <u> -</u>
Total Credits		\$ <u> -</u>

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

UTILITY NAME: NDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Total Flat-Rate Revenues			-
Total Measured Revenues	75,200	75,200	-
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues			-
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	75,200	75,200	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			-
Net Wastewater Operating Revenues	75,200	75,200	-

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY : Bay County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	170	173	\$ 74,324
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	170	173	\$ 74,324
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>170</u>	<u>173</u>	\$ <u>74,324</u>
OTHER WASTEWATER REVENUES				
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)			876
Total Other Wastewater Revenues				\$ 876

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

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY : Bay County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	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>75,200</u>

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

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC
SYSTEM NAME / COUNTY Bay 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	\$ 11,664	\$ 350	\$ 1,400	\$ 2,333	\$ 583	\$ 5,599	\$ 1,399
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	873	26	61	105	44	262	103
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	38,379					38,379	
715	Purchased Power	10,761			2,690		8,071	
716	Fuel for Power Purchased							
718	Chemicals	441						
720	Materials and Supplies	39,683	1,587	6,349	9,524	2,381	15,873	3,909
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	303						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other							
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses	2,763	83	332	553	138	1,326	331
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other	1,719						
760	Advertising Expense							
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	1,194						
775	Miscellaneous Expenses	1,460						
	Total Wastewater Utility Expenses	\$ 109,240	\$ 2,046	\$ 8,142	\$ 15,205	\$ 3,146	\$ 69,951	\$ 5,802

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY : Bay County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.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	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	272					
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		0				
732	Contractual Services - Accounting		303				
733	Contractual Services - Legal		0				
734	Contractual Services - Mgt. Fees		0				
735	Contractual Services - Testing		0				
736	Contractual Services - Other	0	0				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		1,719				
760	Advertising Expense						
766	Regulatory Commission Expenses		0				
767	- Amortization of Rate Case Expense						
770	Regulatory Commission Exp.-Other	1,194					
775	Bad Debt Expense	730	730				
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$ 2,196	\$ 2,752	\$ -	\$ -	\$ -	\$ -

S-10(b)
GROUP _____

UTILITY NAME: SANDY CREEK UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-02

SYSTEM NAME / COUNTY : SANDY CREEK / BAY

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		170
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
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		
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>170</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:

5.475/365 days/280 gpd = 54

UTILITY NAME: SANDY CREEK UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY : SANDY CREEK / BAY

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.075 mgd</u>	_____	_____
Basis of Permit Capacity (1)	<u>AADF</u>	_____	_____
Manufacturer	<u>McNeill</u>	_____	_____
Type (2)	<u>Contact Stabilization or Ext. Aeration</u>	_____	_____
Hydraulic Capacity	<u>0.075 mgd</u>	_____	_____
Average Daily Flow	<u>0.015 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>5.475 mg</u>	_____	_____
Method of Effluent Disposal	<u>Golf Course Irrigation</u>	_____	_____

(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: SANDY CREEK UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY : SANDY CREEK / BAY

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 54

2. Maximum number of ERCs* which can be served 268

3. Present system connection capacity (in ERCs*) using existing lines 268

4. Future connection capacity (in ERCs*) upon service area buildout 268

5. Estimated annual increase in ERCs* 5

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2002 - Installed duplex sewage pumps & controls at WWTP; Improved wet well security and safety at 16 lift stations; Replaced panels and outlets at selected lift stations; Treated WWTP tanks for leaks. Installed 2 Hp grinder pumps at 9 lift stations

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. Fox Run Golf Course - 0.017 mgd

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? Yes

If so, what are the utility's plans to comply with this requirement? Reuse implemented to the Golf Course

10. When did the company last file a capacity analysis report with the DEP? 2001

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? No

12. Department of Environmental Protection ID # FLA010019

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