

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

WU244  
Tomoka Water Works, Inc.  
1951 West Granada Blvd.  
Ormond Beach, FL 32174-6740

64

081-W

Certificate Number(s)

Submitted To The

## STATE OF FLORIDA



Florida Public Service Commission  
Division of Water and Wastewater

MAY 17 2000

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## PUBLIC SERVICE COMMISSION

FOR THE

### YEAR ENDED DECEMBER 31, 1999

# **FINANCIAL SECTION**

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**REPORT OF**

Tomoka Water Works, Inc.  
(EXACT NAME OF UTILITY)

|   |   |
|---|---|
| <u>1951 West Granada Blvd.</u><br><u>Ormond Beach, Fl 32174-6740</u><br>Mailing Address | <u>1951 West Granada Blvd.</u><br><u>Ormond Beach, FL 32174-6740</u> Volusia<br>Street Address County |
|---|---|

Telephone Number 904-677-5707 Date Utility First Organized 11/27/63

Fax Number 904-677-5707 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

Name, Address and phone where records are located: Tomoka Water Works, Inc.  
1951 West Grana Blvd., Ormond Beach, Fl 32174      904-677-5702

Name of subdivisions where services are provided: \_\_\_\_\_

**CONTACTS:**

| Name   | Title             | Principle Business Address                                  | Salary Charged Utility |
|--|-------------------|---|------------------------|
| Person to send correspondence:<br><u>Steve P. Shirah</u>   | <u>Manager</u>    | <u>1951 W. Granada Blvd.</u><br><u>Ormond Bch, Fl 32174</u> | <u>XXXXXXXXXX</u>      |
| Person who prepared this report:<br><u>Carol Bumgarner</u> | <u>Accountant</u> | <u>Same as above</u>  | <u>XXXXXXXXXX</u>      |
| Officers and Managers:<br><u>Steve P. Shirah</u>           | <u>Manager</u>    | <u>Same as above</u>  | <u>\$ None</u>         |
| <u>J. D. Bryant</u>  | <u>President</u>  | <u>Same as above</u>  | <u>\$ None</u>         |
| <u>Luberna Shirah</u>                                      | <u>Sec/Treas</u>  | <u>Same as above</u>  | <u>\$ None</u>         |
| _____  | _____             | _____   | <u>\$</u>              |
| _____  | _____             | _____   | <u>\$</u>              |

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

| Name                  | Percent Ownership in Utility | Principle Business Address | Salary Charged Utility |
|-----------------------|------------------------------|----------------------------|------------------------|
| <u>Luberna Shirah</u> | <u>33 1/3 %</u>              | <u>Same as above</u>       | <u>\$ None</u>         |
| <u>j.d. bryant</u>    | <u>66 2/3 %</u>              | <u>Same as above</u>       | <u>\$ None</u>         |
| _____                 | _____                        | _____                      | <u>\$</u>              |
| _____                 | _____                        | _____                      | <u>\$</u>              |
| _____                 | _____                        | _____                      | <u>\$</u>              |
| _____                 | _____                        | _____                      | <u>\$</u>              |
| _____                 | _____                        | _____                      | <u>\$</u>              |

UTILITY NAME: Tomoka Water Works, Inc.

YEAR OF REPORT  
DECEMBER 31, 1999

INCOME STATEMENT

| Account Name                                      | Ref. Page  | Water            | Wastewater      | Other           | Total Company    |
|---|------------|------------------|-----------------|-----------------|------------------|
| Gross Revenue:                                    |            |                  |                 |                 |                  |
| Residential _____                                 |            | \$ 50207         | \$ _____        | \$ _____        | \$ 50207         |
| Commercial _____                                  |            | _____            | _____           | _____           | _____            |
| Industrial _____                                  |            | _____            | _____           | _____           | _____            |
| Multiple Family _____                             |            | _____            | _____           | _____           | _____            |
| Guaranteed Revenues _____                         |            | _____            | _____           | _____           | _____            |
| Other (Specify) _____                             |            | 90               | _____           | _____           | 90               |
| <b>Total Gross Revenue _____</b>                  |            | <b>\$ 50297</b>  | <b>\$ _____</b> | <b>\$ _____</b> | <b>\$ 50297</b>  |
| Operation Expense (Must tie to pages W-3 and S-3) | W-3<br>S-3 | \$ 43026         | \$ _____        | \$ _____        | \$ 43026         |
| Depreciation Expense _____                        | F-5        | 4153             | _____           | _____           | 4153             |
| CIAC Amortization Expense _____                   | F-8        | (1068)           | _____           | _____           | (1068)           |
| Taxes Other Than Income _____                     | F-7        | 2263<br>2701     | _____           | _____           | 2263<br>2701     |
| Income Taxes _____                                | F-7        | -0-              | _____           | _____           | -0-              |
| <b>Total Operating Expense _____</b>              |            | <b>\$ 51075</b>  | <b>\$ _____</b> | <b>\$ _____</b> | <b>\$ 51075</b>  |
| <b>Net Operating Income (Loss) _____</b>          |            | <b>\$ (778)</b>  | <b>\$ _____</b> | <b>\$ _____</b> | <b>\$ (778)</b>  |
| Other Income:                                     |            |                  |                 |                 |                  |
| Nonutility Income _____                           |            | \$ 218           | \$ _____        | \$ _____        | \$ 218           |
| Other Deductions:                                 |            |                  |                 |                 |                  |
| Miscellaneous Nonutility Expenses _____           |            | \$ _____         | \$ _____        | \$ _____        | \$ _____         |
| Interest Expense _____                            |            | (544)            | _____           | _____           | (544)            |
| <b>Net Income (Loss) _____</b>                    |            | <b>\$ (1104)</b> | <b>\$ _____</b> | <b>\$ _____</b> | <b>\$ (1104)</b> |

UTILITY NAME: Tomoka Water Works, Inc

YEAR OF REPORT  
DECEMBER 31, 1999

COMPARATIVE BALANCE SHEET

| ACCOUNT NAME   | Reference Page | Current Year | Previous Year |
|--|----------------|--------------|---------------|
| <b>Assets:</b>   |                |              |               |
| Utility Plant in Service (101-105) -----                           | F-5,W-1,S-1    | \$ 101904    | \$ 101232     |
| Accumulated Depreciation and Amortization (108) -----              | F-5,W-2,S-2    | 51760        | (47607)       |
| Net Utility Plant -----  |                | \$ 50144     | \$ 53625      |
| Cash -----   |                | 24591        | 4317          |
| Customer Accounts Receivable (141) <u>1317</u>                     |                |              |               |
| Other Assets (Specify): <u>A/R Other 71</u>                        |                | 3788         | 4154          |
| Misc. Curr & Acc Assets -----                                      |                | 144          | 144           |
| S/H Accounts/ Rec -----  |                | 17204        | 19754         |
| Accumm/Prov/Uncoll/Acct -----                                      |                |              | (50)          |
| Utility Plant Sold (104) -----                                     |                | (30271)      |               |
| Total Assets -----   |                | \$ 65600     | \$ 81944      |
| <b>Liabilities and Capital:</b>                                    |                |              |               |
| Common Stock Issued (201) -----                                    | F-6            | 23257        | 23257         |
| Preferred Stock Issued (204) -----                                 | F-6            |              |               |
| Other Paid in Capital (211) -----                                  |                | 900          | 900           |
| Retained Earnings (215) -----                                      | F-6            | 15346        | 16450         |
| Proprietary Capital (Proprietary and partnership only) (218) ----- | F-6            |              |               |
| Total Capital -----  |                | \$ 39503     | \$ 40607      |
| Long Term Debt (224) -----   | F-6            | \$ -0-       | \$ 6233       |
| Accounts Payable (231) -----                                       |                | 2874         | 8772          |
| Notes Payable (232) -----  |                |              |               |
| Customer Deposits (235) -----                                      |                |              | 2132          |
| Accrued Taxes (236) -----  |                | 2263         | 2172          |
| Other Liabilities (Specify) -----                                  |                |              |               |
| Advances for Construction -----                                    |                |              |               |
| Contributions in Aid of Construction - Net (271-272) -----         | F-8            | 20960        | 22028         |
| Total Liabilities and Capital -----                                |                | \$ 65600     | \$ 81944      |

UTILITY NAME: Tomoka Water Works, Inc.

YEAR OF REPORT  
DECEMBER 31, 1999

GROSS UTILITY PLANT

| Plant Accounts:<br>(101 - 107) inclusive    | Water     | Wastewater | Plant other<br>Than<br>Reporting<br>Systems | Total     |
|---|-----------|------------|---|-----------|
| Utility Plant in Service<br>(101)_____      | \$ 101232 | \$ _____   | \$ _____                                    | \$ 101232 |
| Construction Work in<br>Progress (105)_____ | _____     | _____      | _____                                       | _____     |
| Other (Specify) _____<br>New Assets         | 672       | _____      | _____                                       | 672       |
| Total Utility Plant _____                   | \$ 101904 | \$ _____   | \$ _____                                    | \$ 101904 |

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

| Account 108                                       | Water    | Wastewater | Other Than<br>Reporting<br>Systems | Total    |
|---|----------|------------|------------------------------------|----------|
| Balance First of Year _____                       | \$ 47607 | \$ _____   | \$ _____                           | \$ 47607 |
| <u>Add Credits During Year:</u>                   |          |            |                                    |          |
| Accruals charged to<br>depreciation account _____ | \$ 4153  | \$ _____   | \$ _____                           | \$ 4153  |
| Salvage _____                                     | _____    | _____      | _____                              | _____    |
| Other Credits (specify) _____                     | _____    | _____      | _____                              | _____    |
| Total Credits _____                               | \$ 4153  | \$ _____   | \$ _____                           | \$ 4153  |
| <u>Deduct Debits During Year:</u>                 |          |            |                                    |          |
| Book cost of plant<br>retired _____               | \$ _____ | \$ _____   | \$ _____                           | \$ _____ |
| Cost of removal _____                             | _____    | _____      | _____                              | _____    |
| Other debits (specify) _____                      | _____    | _____      | _____                              | _____    |
| Total Debits _____                                | \$ _____ | \$ _____   | \$ _____                           | \$ _____ |
| Balance End of Year _____                         | \$ 51760 | \$ _____   | \$ _____                           | \$ 51760 |

UTILITY NAME: Tomoka Water Works, Inc.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 1999 |
|-------------------------------------|

CAPITAL STOCK ( 201 - 204 )

|   | Common<br>Stock | Preferred<br>Stock |
|---|-----------------|--------------------|
| Par or stated value per share _____         | 232.57          | _____              |
| Shares authorized _____                     | 100             | _____              |
| Shares issued and outstanding _____         | 100             | _____              |
| Total par value of stock issued _____       | 23257           | _____              |
| Dividends declared per share for year _____ | _____           | _____              |

RETAINED EARNINGS ( 215 )

|                                    | Appropriated | Un-<br>Appropriated |
|------------------------------------|--------------|---------------------|
| Balance first of year _____        | \$ _____     | \$ 16450            |
| Changes during the year (Specify): |              |                     |
| <u>Net Loss Fye 12-31-99</u>       | _____        | (1104)              |
| _____                              | _____        | _____               |
| _____                              | _____        | _____               |
| Balance end of year _____          | \$ _____     | \$ 15346            |

PROPRIETARY CAPITAL ( 218 )

|                                    | Proprietor<br>Or Partner | Partner  |
|------------------------------------|--------------------------|----------|
| Balance first of year _____        | \$ _____                 | \$ _____ |
| Changes during the year (Specify): |                          |          |
| _____                              | _____                    | _____    |
| _____                              | _____                    | _____    |
| _____                              | _____                    | _____    |
| Balance end of year _____          | \$ _____                 | \$ _____ |

LONG TERM DEBT ( 224 )

| Description of Obligation (Including Date of Issue<br>and Date of Maturity): | Interest |               | Principal<br>per Balance<br>Sheet Date |
|--|----------|---------------|--|
|  | Rate     | # of<br>Pymts |  |
| _____  | _____    | _____         | \$ _____                               |
| <u>None</u>  | _____    | _____         | _____                                  |
| _____  | _____    | _____         | _____                                  |
| Total _____  |          |               | \$ _____                               |



UTILITY NAME: Tomoka Water Works, Inc.

YEAR OF REPORT  
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**TAXES ACCRUED ( 236 )**

| (a)                             | Water<br>(b) | Wastewater<br>(c) | Other<br>(d) | Total<br>(e) |
|---------------------------------|--------------|-------------------|--------------|--------------|
| Income Taxes:                   |              |                   |              |              |
| Federal income tax _____        | \$ _____     | \$ _____          | \$ _____     | \$ _____     |
| State income Tax _____          | _____        | _____             | _____        | _____        |
| Taxes Other Than Income:        |              |                   |              |              |
| State ad valorem tax _____      | _____        | _____             | _____        | _____        |
| Local property tax _____        | _____        | _____             | _____        | _____        |
| Regulatory assessment fee _____ | 2263.35      | _____             | _____        | 2263.35      |
| Other (Specify) _____           | _____        | _____             | _____        | _____        |
| _____                           | _____        | _____             | _____        | _____        |
| _____                           | _____        | _____             | _____        | _____        |
| Total Taxes Accrued _____       | \$ 2263.35   | \$ _____          | \$ _____     | \$ 2263.35   |

**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 |
|---------------------|--------------|-------------------|------------------------|
| Steve Woodson       | \$ 6000      | \$ _____          | Water Operation        |
| Steve Fryson        | \$ 1228      | \$ _____          | Meter Readings/repair  |
| Steve Shirah        | \$ 1200      | \$ _____          | Management Fee         |
| Vo Co Health Dept   | \$ 1105      | \$ _____          | Water Testing          |
| J. K. Shirah & Sons | \$ 3600      | \$ _____          | Bookkeeping            |
| Daytona Plumbing    | \$ 3989      | \$ _____          | Waterline repairs      |
| _____               | \$ _____     | \$ _____          | _____                  |
| _____               | \$ _____     | \$ _____          | _____                  |
| _____               | \$ _____     | \$ _____          | _____                  |
| _____               | \$ _____     | \$ _____          | _____                  |
| _____               | \$ _____     | \$ _____          | _____                  |

UTILITY NAME: Tomoka Water Works, Inc.

YEAR OF REPORT  
DECEMBER 31 1999

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

| (a)                                     | Water<br>(b)    | Wastewater<br>(c) | Total<br>(d)    |
|---|-----------------|-------------------|-----------------|
| 1) Balance first of year _____          | \$ <u>42732</u> | \$ _____          | \$ <u>42732</u> |
| 2) Add credits during year _____        | \$ _____        | \$ _____          | \$ _____        |
| 3) Total _____                          | _____           | _____             | _____           |
| 4) Deduct charges during the year _____ | _____           | _____             | _____           |
| 5) Balance end of year _____            | <u>42732</u>    | _____             | <u>42732</u>    |
| 6) Less Accumulated Amortization _____  | <u>(21772)</u>  | _____             | <u>(21772)</u>  |
| 7) Net CIAC _____                       | \$ <u>20960</u> | \$ _____          | \$ <u>20960</u> |

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

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

**ACCUMULATED AMORTIZATION OF CIAC (272)**

|  | Water           | Wastewater | Total           |
|--|-----------------|------------|-----------------|
| Balance First of Year _____                                | \$ <u>20704</u> | \$ _____   | \$ <u>20704</u> |
| Add Credits During Year: _____                             | <u>1068</u>     | _____      | <u>1068</u>     |
| Deduct Debits During Year: _____                           | _____           | _____      | _____           |
| Balance End of Year (Must agree with line #6 above.) _____ | \$ <u>21772</u> | \$ _____   | \$ <u>21772</u> |

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

UTILITY NAME: Tomoka Water Works, Inc.

|                                    |
|------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31 1999 |
|------------------------------------|

**SCHEDULE "A"**

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

| Class of Capital<br>(a)     | Dollar<br>Amount<br>(b) | Percentage<br>of<br>Capital<br>(c) | Actual<br>Cost<br>Rates<br>(d) | Weighted<br>Cost<br>[ c x d ]<br>(e) |
|-----------------------------|-------------------------|------------------------------------|--------------------------------|--------------------------------------|
| Common Equity               | \$ _____                | _____ %                            | _____ %                        | _____ %                              |
| Preferred Stock             | _____                   | _____ %                            | _____ %                        | _____ %                              |
| Long Term Debt              | _____                   | _____ %                            | _____ %                        | _____ %                              |
| Customer Deposits           | N/A                     | _____ %                            | _____ %                        | _____ %                              |
| 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: Tomoka Water Works, Inc.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 1999 |
|-------------------------------------|

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

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

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

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**WATER  
OPERATING  
SECTION**

UTILITY NAME: Tomoka Water Works, Inc.

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                            | \$                | \$            | \$              | \$               |
| 302           | Franchises                              |                   |               |                 |                  |
| 303           | Land and Land Rights                    | 2000              |               |                 | 2000             |
| 304           | Structures and Improvements             | 8611              |               |                 | 8611             |
| 305           | Collecting and Impounding Reservoirs    |                   |               |                 |                  |
| 306           | Lake, River and Other Intakes           |                   |               |                 |                  |
| 307           | Wells and Springs                       | 1695              |               |                 | 1695             |
| 308           | Infiltration Galleries and Tunnels      |                   |               |                 |                  |
| 309           | Supply Mains                            |                   |               |                 |                  |
| 310           | Power Generation Equipment              | 13594             |               |                 | 13594            |
| 311           | Pumping Equipment                       | 8202              |               |                 | 8202             |
| 320           | Water Treatment Equipment               | 6067              | 345           |                 | 6412             |
| 330           | Distribution Reservoirs and Standpipes  | 1258              |               |                 | 1258             |
| 331           | Transmission and Distribution Lines     | 39865             |               |                 | 39865            |
| 333           | Services                                | 7023              |               |                 | 7023             |
| 334           | Meters and Meter Installations          | 12417             | 327           |                 | 12744            |
| 335           | Hydrants                                |                   |               |                 |                  |
| 336           | Backflow Prevention Devices             |                   |               |                 |                  |
| 339           | Other Plant and Miscellaneous Equipment |                   |               |                 |                  |
| 340           | Office Furniture and Equipment Software | 500               |               |                 | 500              |
| 341           | Transportation Equipment                |                   |               |                 |                  |
| 342           | Stores Equipment                        |                   |               |                 |                  |
| 343           | Tools, Shop and Garage Equipment        |                   |               |                 |                  |
| 344           | Laboratory Equipment                    |                   |               |                 |                  |
| 345           | Power Operated Equipment                |                   |               |                 |                  |
| 346           | Communication Equipment                 |                   |               |                 |                  |
| 347           | Miscellaneous Equipment                 |                   |               |                 |                  |
| 348           | Other Tangible Plant                    |                   |               |                 |                  |
|               | <b>Total Water Plant</b>                | <b>\$ 101232</b>  | <b>\$ 672</b> | <b>\$</b>       | <b>\$ 101904</b> |

UTILITY NAME: Tomoka Water Works, Inc.

YEAR OF REPORT  
DECEMBER 31, 1900

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

| Acct. No. (a) | Account (b)                             | Average Service Life in Years (c) | Average Salvage in Percent (d) | Depr. Rate Applied (e) | Accumulated Depreciation Balance Previous Year (f) | Debits (g) | Credits (h) | Accum. Depr. Balance End of Year (f-g+h=i) (i) |
|---------------|---|-----------------------------------|--------------------------------|------------------------|--|------------|-------------|--|
| 304           | Structures and Improvements             |                                   | %                              | 3.6%                   | \$ 6666  | \$         | \$ 310      | \$ 6976  |
| 305           | Collecting and Impounding Reservoirs    |                                   | %                              |                        |  |            |             |  |
| 306           | Lake, River and Other Intakes           |                                   | %                              |                        |  |            |             |  |
| 307           | Wells and Springs                       |                                   | %                              | 3.7%                   | 565  |            | 63          | 628  |
| 308           | Infiltration Galleries & Tunnels        |                                   | %                              |                        |  |            |             |  |
| 309           | Supply Mains                            |                                   | %                              |                        |  |            |             |  |
| 310           | Power Generating Equipment              |                                   | %                              | 5.9%                   | 2702   |            | 802         | 3504   |
| 311           | Pumping Equipment                       |                                   | %                              | 5.9%                   | 3338   |            | 484         | 3822   |
| 320           | Water Treatment Equipment               |                                   | %                              | 5.9%                   | 5617   |            | 378         | 5995   |
| 330           | Distribution Reservoirs & Standpipes    |                                   | %                              | 3.2%                   | 362  |            | 40          | 402  |
| 331           | Trans. & Dist. Mains                    |                                   | %                              |                        |  |            |             |  |
| 333           | Services                                |                                   | %                              | 2.6%                   | 20948  |            | 1036        | 21984  |
| 334           | Meter & Meter Installations             |                                   | %                              | 2.9%                   | 1834   |            | 204         | 2038   |
| 335           | Hydrants                                |                                   | %                              | 5.9%                   | 5491   |            | 752         | 6243   |
| 336           | Backflow Prevention Devices             |                                   | %                              |                        |  |            |             |  |
| 339           | Other Plant and Miscellaneous Equipment |                                   | %                              |                        |  |            |             |  |
| 340           | Office Furniture and Equipment          |                                   | %                              |                        |  |            | 84          | 168  |
| 341           | Transportation Equipment                |                                   | %                              | 16.7%                  | 84   |            |             |  |
| 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                                  |                                   |                                |                        | \$ 47607   | \$         | \$ 4153     | \$ 51760                                       |

\* 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   | _____      |
| 615       | Purchased Power   | _____      |
| 616       | Fuel for Power Production   | 7722       |
| 618       | Chemicals   | 692        |
| 620       | Materials and Supplies  | 6422       |
| 630       | Contractual Services:   | 1896       |
|           | Billing   | _____      |
|           | Professional Accounting 4313 Mgt fees 1200                          | 804        |
|           | Testing   | 5513       |
|           | Other Operations 6780 Repairs 3525 Other 793                        | 1770       |
|           |   | 11098      |
| 640       | Rents   | _____      |
| 650       | Transportation Expense  | _____      |
| 655       | Insurance Expense   | 763        |
| 665       | Regulatory Commission Expenses (Amortized Rate Case Expense)        | _____      |
| 670       | Bad Debt Expense  | 4374       |
| 675       | Miscellaneous Expenses  | 1972       |
|           | Total Water Operation And Maintenance Expense                       | \$ 43026 * |

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

**WATER CUSTOMERS**

| Description<br>(a)                                 | Type of Meter **<br>(b) | Equivalent Factor<br>(c) | Number of Active Customers |                    | Total Number of Meter<br>Equivalents<br>(c x e)<br>(f) |
|--|-------------------------|--------------------------|----------------------------|--------------------|--|
|  |                         |                          | Start of Year<br>(d)       | End of Year<br>(e) |  |
| Residential Service                                |                         |                          |                            |                    |  |
| 5/8"   | D                       | 1.0                      | 260                        | 260                | 260  |
| 3/4"   | D                       | 1.5                      | _____                      | _____              | _____  |
| 1"   | D                       | 2.5                      | _____                      | _____              | _____  |
| 1 1/2"   | D,T                     | 5.0                      | 2                          | 2                  | 10   |
| 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<br>Other (Specify)             | _____                   | _____                    | _____                      | _____              | _____  |
| ** D = Displacement<br>C = Compound<br>T = Turbine |                         |                          | Total                      | 262                | 262  |
|  |                         |                          |                            | 262                | 270  |



UTILITY NAME: Tomoka Water Works, Inc.

YEAR OF REPORT  
DECEMBER 31, 1999

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

**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 _____        | _____                                       | 2359                                       | _____   | 2359  | 2175                                     |
| February _____       | _____                                       | 1764                                       | _____   | 1764  | 1661                                     |
| March _____          | _____                                       | 2101                                       | _____   | 2101  | 1958                                     |
| April _____          | _____                                       | 3417                                       | _____   | 3417  | 3199                                     |
| May _____            | _____                                       | 3570                                       | _____   | 3570  | 3322                                     |
| June _____           | _____                                       | 2293                                       | _____   | 2293  | 2059                                     |
| July _____           | _____                                       | 2374                                       | _____   | 2374  | 2236                                     |
| August _____         | _____                                       | 2681                                       | _____   | 2681  | 1458                                     |
| September _____      | _____                                       | 2343                                       | _____   | 2343  | 1631                                     |
| October _____        | _____                                       | 3138                                       | _____   | 3138  | 2913                                     |
| November _____       | _____                                       | 2295                                       | _____   | 2295  | 1696                                     |
| December _____       | _____                                       | 1963                                       | _____   | 1963  | 1403                                     |
| Total for Year _____ | _____                                       | 30298                                      | _____   | 30298   | 25711                                    |

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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MAINS (FEET)**

| Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)  | Diameter of Pipe | First of Year | Added | Abandoned | End of Year |
|--|------------------|---------------|-------|-----------|-------------|
| _____  | _____            | _____         | _____ | _____     | _____       |
| This system is approximately 36 years old and the information requested is not available at this time. |                  |               |       |           |             |
| _____  | _____            | _____         | _____ | _____     | _____       |
| _____  | _____            | _____         | _____ | _____     | _____       |
| _____  | _____            | _____         | _____ | _____     | _____       |
| _____  | _____            | _____         | _____ | _____     | _____       |
| _____  | _____            | _____         | _____ | _____     | _____       |
| _____  | _____            | _____         | _____ | _____     | _____       |

UTILITY NAME: Tomoka Water Works, Inc.

|   |
|---|
| <p>YEAR OF REPORT<br/>DECEMBER 31, 1999</p> |
|---|

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

**WELLS AND WELL PUMPS**

| (a)   | (b)            | (c)            | (d)   | (e)   |
|---|----------------|----------------|-------|-------|
| Year Constructed _____                      | <u>1964</u>    | <u>1964</u>    | _____ | _____ |
| Types of Well Construction and Casing _____ | <u>Steel</u>   | <u>Steel</u>   | _____ | _____ |
| Depth of Wells _____                        | <u>170'</u>    | <u>170'</u>    | _____ | _____ |
| Diameters of Wells _____                    | <u>6"</u>      | <u>6"</u>      | _____ | _____ |
| Pump - GPM _____                            | <u>268</u>     | <u>268</u>     | _____ | _____ |
| Motor - HP _____                            | <u>5</u>       | <u>5</u>       | _____ | _____ |
| Motor Type * _____                          | _____          | _____          | _____ | _____ |
| Yields of Wells in GPD _____                | <u>250 mgd</u> | <u>250 mgd</u> | _____ | _____ |
| Auxiliary Power _____                       | <u>YES</u>     | <u>YES</u>     | _____ | _____ |

\* Submersible, centrifugal, etc.

**RESERVOIRS**

| (a)                                 | (b)             | (c)             | (d)   | (e)   |
|-------------------------------------|-----------------|-----------------|-------|-------|
| Description (steel, concrete) _____ | <u>Concrete</u> | <u>Concrete</u> | _____ | _____ |
| Capacity of Tank _____              | <u>18000</u>    | <u>15000</u>    | _____ | _____ |
| Ground or Elevated _____            | <u>Ground</u>   | <u>Ground</u>   | _____ | _____ |

**HIGH SERVICE PUMPING**

| (a)  | (b)             | (c)             | (d)   | (e)   |
|--|-----------------|-----------------|-------|-------|
| <b>Motors</b>                                  |                 |                 |       |       |
| Manufacturer _____                             | <u>Franklin</u> | <u>Franklin</u> | _____ | _____ |
| Type _____                                     | <u>Electric</u> | <u>Electric</u> | _____ | _____ |
| Rated Horsepower _____                         | <u>5</u>        | <u>5</u>        | _____ | _____ |
| <b>Pumps</b>                                   |                 |                 |       |       |
| Manufacturer _____                             | <u>Sta-Rite</u> | <u>Sta-Rite</u> | _____ | _____ |
| Type _____                                     | <u>Electric</u> | <u>Electric</u> | _____ | _____ |
| Capacity in GPM _____                          | <u>150 gpm</u>  | <u>150 gpm</u>  | _____ | _____ |
| Average Number of Hours Operated Per Day _____ | <u>16</u>       | <u>16</u>       | _____ | _____ |
| Auxiliary Power _____                          | <u>Yes</u>      | <u>Yes</u>      | _____ | _____ |

UTILITY NAME: Tomoka Water Works, Inc.

|                                     |
|-------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 1999 |
|-------------------------------------|

**SOURCE OF SUPPLY**

|  |                 |                 |       |
|--|-----------------|-----------------|-------|
| List for each source of supply ( Ground, Surface, Purchased Water etc. ) |                 |                 |       |
| Permitted Gals. per day _____  | <u>.250 mgd</u> | <u>.250 mgd</u> | _____ |
| Type of Source _____   | <u>Well</u>     | <u>Well</u>     | _____ |

**WATER TREATMENT FACILITIES**

|  |                          |       |       |
|--|--------------------------|-------|-------|
| List for each Water Treatment Facility:          |                          |       |       |
| Type _____                                       | <u>Chlorination</u>      | _____ | _____ |
| Make _____                                       | <u>Tierman Wallace</u>   | _____ | _____ |
| Permitted Capacity (GPD) _____                   | <u>250 mgd</u>           | _____ | _____ |
| High service pumping<br>Gallons per minute _____ | <u>Est. based on</u>     | _____ | _____ |
| Reverse Osmosis _____                            | <u>pump running time</u> | _____ | _____ |
| Lime Treatment _____                             | _____                    | _____ | _____ |
| Unit Rating _____                                | _____                    | _____ | _____ |
| Filtration _____                                 | _____                    | _____ | _____ |
| Pressure Sq. Ft. _____                           | _____                    | _____ | _____ |
| Gravity GPD/Sq.Ft. _____                         | _____                    | _____ | _____ |
| Disinfection _____                               | _____                    | _____ | _____ |
| Chlorinator _____                                | _____                    | _____ | _____ |
| Ozone _____                                      | _____                    | _____ | _____ |
| Other _____                                      | _____                    | _____ | _____ |
| Auxiliary Power _____                            | _____                    | _____ | _____ |

UTILITY NAME: Tomoka Water Works, Inc.

YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME: Tomoka Water Works, Inc.

### 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. 262
2. Maximum number of ERCs \* which can be served. 262 system is built out.
3. Present system connection capacity (in ERCs \*) using existing lines. None
4. Future connection capacity (in ERCs \*) upon service area buildout. None
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity? Volusia County Fire Department  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, 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 # 3641399 & 3641373
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

# WASTEWATER OPERATING SECTION

**Note:** This utility is a water only service; therefore, Pages S-1 through S-6 have been omitted from this report.

UTILITY NAME: TOMOKA Water Works, Inc.

YEAR OF REPORT  
DECEMBER 31, 1999

# 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 in Rule 25-30.115 (1), Florida Administrative Code.
- 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 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 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.

Stew P. Shred Mgr.  
(signature of chief executive officer of the utility)

1.  2.  3.  4.

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