

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$150,000 Each)

**ANNUAL REPORT**

WU349  
Lake Josephine Water  
760 Henscratch Road  
Lake Placid, FL 33852-8397

28

424-W

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



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Division of Water and Wastewater

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FLORIDA PUBLIC  
SERVICE COMMISSION

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 19 97**

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**FINANCIAL  
SECTION**

REPORT OF

LAKE SORAPHINE WATER  
(EXACT NAME OF UTILITY)

760 HENSCRATCH ROAD  
LAKE PLACID, FLA 33852 Mailing Address | 760 HENSCRATCH ROAD Street Address | HIGHLANDS County

Telephone Number (941) 465-2916 | Date Utility First Organized 6-1-79

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: 760 HENSCRATCH ROAD  
LAKE PLACID, FLORIDA 33852

Name of subdivisions where services are provided: LAKE SORAPHINE HEIGHTS SUBDIVISION

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>ARNO MUGH</u>	<u>OWNER</u>	<u>760 HENSCRATCH RD</u> <u>LAKE PLACID, FLA 33852</u> <u>88 KAWK LAKE</u>	
Person who prepared this report: <u>K. MICHAEL KANE CPA</u>	<u>CONSULTANT</u>	<u>LAKE PLACID, FLA 33852</u> <u>760 HENSCRATCH RD.</u>	
Officers and Managers: <u>ARNO MUGH</u>	<u>OWNER</u>	<u>LAKE PLACID, FLA 33852</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
<del> </del>	<del> </del>	<del> </del>	<del>\$ _____</del>
<del> </del>	<del> </del>	<del> </del>	<del>\$ _____</del>
<del> </del>	<del> </del>	<del> </del>	<del>\$ _____</del>
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<del> </del>	<del> </del>	<del> </del>	<del>\$ _____</del>
<del> </del>	<del> </del>	<del> </del>	<del>\$ _____</del>
<del> </del>	<del> </del>	<del> </del>	<del>\$ _____</del>

UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT  
DECEMBER 31, 1999

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 102,708	\$ _____	\$ _____	\$ 102,708
Commercial		_____	_____	_____	_____
Industrial		_____	_____	_____	_____
Multiple Family		_____	_____	_____	_____
Guaranteed Revenues		_____	_____	_____	_____
Other (Specify)		_____	_____	_____	_____
Total Gross Revenue		\$ 102,708	\$ _____	\$ _____	\$ 102,708
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	74,096 \$ 74,096	\$ _____	\$ _____	\$ 74,096
Depreciation Expense	F-5	11,648	_____	_____	11,648
RATE CASE AMOUNT		<del>332</del>			<del>332</del>
CIAC Amortization Expense	F-8	< 42,797	_____	_____	< 42,797
Taxes Other Than Income	F-7	4,903	_____	_____	4,903
Income Taxes	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 86,368	\$ _____	\$ _____	\$ 86,368
Net Operating Income (Loss)		\$ 16,340	\$ _____	\$ _____	\$ 16,340
Other Income:					
Nonutility Income		\$ _____	\$ _____	\$ _____	\$ _____
INTEREST		29	_____	_____	29
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense		11,835	_____	_____	11,835
Net Income (Loss)		\$ 4,534	\$ _____	\$ _____	\$ 4,534

\* Spoke to Darald Pugh about corrections to O+M Expenses. F-3  
GJ

UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT  
DECEMBER 31, 1997

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	\$ <u>335,980</u>	\$ <u>331,135</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>136,483</u>	<u>&lt; 124,835 &gt;</u>
Net Utility Plant -----		\$ <u>199,505</u>	\$ <u>206,300</u>
Cash -----		<u>2,160</u>	<u>1,429</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
<u>PROPERTY TAXES</u>		<u>6,123</u>	<u>8,603</u>
<u>1995 RATE CASE 1,000</u>			
<u>LESS: ACCUM. AMORT 833</u>		<u>167</u>	<u>500</u>
Total Assets -----		\$ <u>207,955</u>	\$ <u>216,832</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----	F-6		
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>&lt; 39,499 &gt;</u>	<u>&lt; 57,502 &gt;</u>
Total Capital -----		\$ <u>&lt; 39,499 &gt;</u>	\$ <u>&lt; 57,502 &gt;</u>
Long Term Debt (224) -----	F-6	\$ <u>126,451</u>	\$ <u>149,152</u>
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>126,003</u>	<u>125,182</u>
Total Liabilities and Capital -----		\$ <u>207,955</u>	\$ <u>216,832</u>

UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT  
DECEMBER 31, 1997

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ <u>335,988</u>	\$ _____	\$ _____	\$ <u>335,988</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>335,988</u>	\$ _____	\$ _____	\$ <u>335,988</u>

ACCUMULATED DEPRECIATION (AD) AND CIAC AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	AD & CIAC AM Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>124,835</u>	\$ _____	\$ _____	\$ <u>124,835</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>11,648</u>	\$ _____	\$ _____	\$ <u>11,648</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>11,648</u>	\$ _____	\$ _____	\$ <u>11,648</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>136,483</u>	\$ _____	\$ _____	\$ <u>136,483</u>



UTILITY NAME: LARGE SOYBEANS WATER

YEAR OF REPORT  
DECEMBER 31, 1997

CAPITAL STOCK ( 201 - 204 )

	Common Stock	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 _____	_____	_____

RETAINED EARNINGS ( 215 )

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

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ < 59,502 >	\$ _____
Changes during the year (Specify): <u>CONTRIBUTED CAPITAL</u>	<u>13,489</u>	_____
<u>EXCESS of REVENUES OVER OPERATIONS</u>	<u>4534</u>	_____
Balance end of year _____	\$ <u>39,499</u>	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>DARWIN PUGH</u>			\$ <u>69,820</u>
<u>RICHARD PUGH</u>			<u>23,748</u>
<u>HUNTERDON BANK</u>			<u>8,643</u>
<u>SMITH AGENS CREDIT</u>			<u>21,240</u>
Total _____			\$ <u>124,451</u>

UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT  
DECEMBER 31, 97

TAXES ACCRUED ( 236 )

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Add Accruals charged:				
State ad valorem tax	\$ 574	\$ _____	\$ _____	\$ 574
Local property tax	_____	_____	_____	_____
Federal income tax	_____	_____	_____	_____
State income tax	_____	_____	_____	_____
Regulatory assessment fee	4329	_____	_____	4329
Other (Specify)	_____	_____	_____	_____
2. Total Taxes Accrued	\$ 4,903	\$ _____	\$ _____	\$ 4,903
Deduct Taxes Paid:				
State ad valorem tax	\$ 574	\$ _____	\$ _____	\$ 574
Local property tax	_____	_____	_____	_____
Federal income tax	_____	_____	_____	_____
State income tax	_____	_____	_____	_____
Regulatory assessment fee	4329	_____	_____	4329
Other (Specify)	_____	_____	_____	_____
3. Total Taxes Paid	\$ 4,903	\$ _____	\$ _____	\$ 4,903
4. Balance end of year (1 + 2 - 3 = 4)	\$ - -	\$ _____	\$ _____	\$ - -

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar 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
K. MICHAEL KAYS CPA	\$ 3325.00	\$ _____	ACCOUNTING SERVICES
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: LAKE SOMMERS WATER

YEAR OF REPORT  
DECEMBER 31, 1997

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ <u>168,604</u>	\$ _____	\$ <u>168,604</u>
2) Add credits during year	\$ <u>5,100</u>	\$ _____	\$ <u>5,100</u>
3) Total	<u>173,704</u>	_____	<u>173,704</u>
4) Deduct charges during the year	<u>173,704</u>	_____	<u>173,704</u>
5) Balance end of year	<u>47,901</u>	_____	<u>47,901</u>
6) Less Accumulated Amortization	<u>47,901</u>	_____	<u>47,901</u>
7) Net CIAC	\$ <u>126,003</u>	\$ _____	\$ <u>126,003</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
<u>TAP-IN FEES</u>		<u>CASH</u>	<u>5,100</u>	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total		_____	\$ <u>5,100</u>	\$ _____
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	Water	Wastewater
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)			\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year	\$ <u>43,422</u>	\$ _____	\$ <u>43,422</u>
Add Credits During Year	_____	_____	_____
Deduct Debits During Year	<u>4279</u>	_____	<u>4279</u>
Balance End of Year (Must agree with line #6 above.)	\$ <u>47,901</u>	\$ _____	\$ <u>47,901</u>

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

UTILITY NAME: LAKE JOSEPHINE WATER

YEAR OF REPORT  
DECEMBER 31, 1999

**SCHEDULE "A"**

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

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

(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 approving AFUDC rate:	<u>W/A</u> _____ %

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

UTILITY NAME: LARGE SEWERAGE WATER

YEAR OF REPORT  
DECEMBER 31, 1999

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

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

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

*N/A*

**WATER  
OPERATING  
SECTION**

UTILITY NAME: LAKE SHAWANOE WATER

 YEAR OF REPORT  
 DECEMBER 31, 1997

## WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises	_____	_____	_____	25,000
303	Land and Land Rights	25,000	_____	_____	46,258
304	Structures and Improvements	46,258	_____	_____	_____
305	<del>Collecting and Impounding Reservoirs</del> <u>INSTALLATIONS</u>	16,100	_____	_____	16,100
306	Lake, River and Other Intakes	_____	_____	_____	27,279
307	Wells and Springs	27,279	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	2,549	_____	47,319
309	Supply Mains	44,770	_____	_____	3,467
310	Power Generation Equipment	3,467	_____	_____	67,703
311	Pumping Equipment	67,703	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Lines	13,500	_____	_____	13,500
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	45,213	_____	_____	45,213
335	Hydrants	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	2,467	897	_____	3364
341	Transportation Equipment	2,875	_____	_____	2,875
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	34,133	_____	_____	34,133
344	Laboratory Equipment	1,943	_____	_____	1,943
345	Power Operated Equipment	1,943	_____	_____	_____
346	Communication Equipment	3,427	1,407	_____	6,834
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
	Total Water Plant	\$ 331,135	\$ 4853	\$ _____	\$ 335,988

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acc. 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 (i-g+h=f) (i)
304	Structures and Improvements	40	%	%	\$ 30,487	\$	\$ 1,204	\$ 31,791
305	Collecting and Impounding Reservoirs / 1677450244	40	%	%	2060		445	2,505
306	Lake, River and Other Intakes	40	%	%	965		322	1,287
307	Wells and Springs	40	%	%	1,255		1199	2,454
308	Infiltration Galleries & Tunnels	40	%	%	247		87	307
309	Supply Mains	40	%	%	56,871		1,264	58,135
310	Power Generating Equipment	40	%	%	144		338	1182
311	Pumping Equipment	40	%	%	19,622		2,221	21,843
320	Water Treatment Equipment	20	%	%				
330	Distribution Reservoirs & Standpipes	40	%	%				
331	Trans. & Dist. Mains	40	%	%				
333	Services	40	%	%				
334	Meter & Meter Installations	20	%	%				
335	Hydrants		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	5	%	%	2,467		171	2,638
341	Transportation Equipment	5	%	%	2,875		-	2,875
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	10	%	%	6038		3312	9,350
344	Laboratory Equipment		%	%				
345	Power Operated Equipment	10	%	%	367		97	464
346	Communication Equipment		%	%				
347	Miscellaneous Equipment	10	%	%	767		808	1,575
348	Other Tangible Plant		%	%				
	Totals				\$ 124,835	\$	\$ 11,648	\$ 136,483

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



UTILITY NAME: LAKE SUPERIOR WATER

YEAR OF REPORT  
DECEMBER 31, 1997

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 30,000
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	12,249
615	Purchased Power	
616	Fuel for Power Production	5,485
618	Chemicals	3,785
620	Materials and Supplies	
630	Contractual Services:	
	Operator and Management	2,008
	Testing	11,268
	Other	3,000
640	Rents	3,767
650	Transportation Expense	1,783
655	Insurance Expense	333
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	1,418
675	Miscellaneous Expenses	74,096
	<b>Total Water Operation And Maintenance Expense</b>	\$ <u>73,783</u>

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0	454	468	468
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			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
Total			454	468	468

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

UTILITY NAME: LAKE SORATHING WATER

YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME: LAKE SORATHING WATER

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	(f) Water Sold To Customers (Omit 000's)
January		3,392	339	3053	3053
February		3,122	313	2819	2819
March		3,893	389	3504	3504
April		3,037	303	2734	2734
May		3,591	359	3232	3232
June		3,005	300	2705	2705
July		2,750	275	2475	2475
August		2,740	274	2466	2466
September		2,763	276	2487	2487
October		3,363	336	3027	3027
November		2,868	286	2582	2582
December		3,128	312	2816	2816
Total for Year		37,662	3762	33,900	33,900

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: U/A

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	4"	32,000			32,000
PVC	6"	13,384			13,384
Concrete TAPPED ALUMINUM MAIN	3"	120			120
"	4"	240			240
PVC	3"	11,000			11,000
PVC	2"	6,500			6,500
		63,244			63,244

UTILITY NAME: LARGE SUBURBAN WATER

YEAR OF REPORT  
DECEMBER 31, 1997

SYSTEM NAME: LARGE SUBURBAN WATER

**WELLS AND WELL PUMPS  
(If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1989</u>	<u>1994</u>	_____	_____
Types of Well Construction and Casing _____	_____	<u>STEEL</u>	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	<u>1100'</u>	<u>1400'</u>	_____	_____
Diameters of Wells _____	<u>8"</u>	<u>8"</u>	_____	_____
Pump - GPM _____	<u>300 GPM</u>	<u>400 GPM</u>	_____	_____
Motor - HP _____	<u>15hp. SW Goulds</u>	<u>20</u>	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	<u>156 KVA DIESEL AUTO START</u>	_____	_____

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>PRESSURE</u>	<u>HOLDING</u>	<u>HOLDING</u>	_____
Capacity of Tank _____	<u>STEEL</u>	<u>STEEL</u>	<u>STEEL</u>	_____
Ground or Elevated _____	<u>3,300</u>	<u>20,000</u>	<u>17,000</u>	_____
_____	<u>GROUND</u>	<u>GROUND</u>	<u>GROUND</u>	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	<u>8 1/2 WEA</u>	<u>PUMP STATION</u>	<u>PUMP STATION</u>	_____
Type _____	<u>GOULDS</u>	<u>GOULDS</u>	<u>GOULDS</u>	_____
Rated Horsepower _____	<u>GOULDS</u>	<u>GOULDS</u>	<u>GOULDS</u>	_____
_____	<u>15 hp.</u>	<u>15 hp.</u>	<u>15 hp.</u>	_____
<b>Pumps</b>				
Manufacturer _____	<u>GOULDS</u>	<u>GOULDS</u>	<u>GOULDS</u>	_____
Type _____	<u>15 hp</u>	<u>15 hp.</u>	<u>15 hp.</u>	_____
Capacity in GPM _____	<u>250</u>	<u>250</u>	<u>250</u>	_____
Average Number of Hours Operated Per Day _____	<u>8</u>	<u>-</u>	<u>-</u>	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: LARGE SPRING WATER

YEAR OF REPORT  
DECEMBER 31, 1997

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Gals. per day of source _____	_____	_____	_____
Type of Source _____	_____	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Gals. per day capacity _____	_____	_____	_____
High service pumping _____	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment _____	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- Present ERCs \* now being served \_\_\_\_\_
- Maximum ERCs \*\* that system can efficiently serve \_\_\_\_\_
- Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
- Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
- Estimated annual increase in ERCs \* \_\_\_\_\_
- List fire fighting facilities and capacities (including number of fire hydrants) \_\_\_\_\_  
N/A
- List percent of certificated area where service connections are installed (total for each county) \_\_\_\_\_
- What is the current need for system upgrading and/or expansion? \_\_\_\_\_
- What are plans for future system upgrading and/or expansion? \_\_\_\_\_
- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address) \_\_\_\_\_
- Has an application for a construction permit been filed with the DEP? (if so, explain) \_\_\_\_\_
- Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

\* ERC = ( Total Gallons Sold / 365 days ) / 350 Gallons Per Day  
\*\* Total Plant Capacity / 350 gallons

# **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: LAKE SOUTHERN WATER

YEAR OF REPORT  
DECEMBER 31, 1997

# CERTIFICATION OF ANNUAL REPORT

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

1.  YES  NO 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.
2.  YES  NO The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
3.  YES  NO 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.
4.  YES  NO 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.

Carald Pugh  
(signature of chief executive officer of the utility)  
CARALD PUGH

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 officer. 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.