

**CLASS "C"**

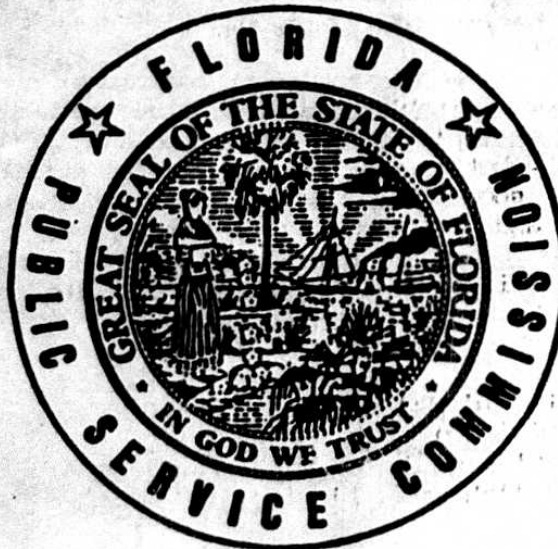
**WATER and/or SEWER UTILITIES**

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

# ANNUAL REPORT

Lake Griffin Utilities, Inc.  
P.O. Box 490107  
Leesburg, FL 34749-0107

522W  
Certificate Number(s)



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**DIVISION OF**  
**WATER AND SEWER**  
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Florida Public Service Commission  
Division of Water and Wastewater

FOR THE  
**YEAR ENDED DECEMBER 31, 19** 92

## General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission  
Division of Water and Sewer  
101 East Gaines Street  
Tallahassee, Florida 32399-0873

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**REPORT OF**

Lake Griffin Utilities, Inc.

(Exact name of utility)

6538 Lake Griffin Road, Lady Lake, FL 32159  
(Address)

Lake  
(County)

Telephone Number 904/753-8600

Date Utility First Organized: 12/28/87

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

Individual  Partnership  Sub Chapter S Corporation  1120 Corporation

Location where books and records are located: 6538 Lake Griffin Road, Lady Lake, FL 32159

Names of subdivisions where service is provided: Harbor Hills Subdivision, Lake County, FL

**CONTACTS:**

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: John McNamara	Pres	5184 Nesconset Highway Pt. Jefferson Stn., NY	XXXXXXXXXXXX
Person who prepared this report: Arnold Friedman, CPA	CPA	99 Jericho Turnpike Jericho, NY 11753	XXXXXXXXXXXX
Officers and Managers:			\$-----
			\$-----
			\$-----
			\$-----
			\$-----

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	Principal Business Address	Salary Charged Utility
John McNamara	100%	5184 Nesconset Highway Pt. Jefferson Stn., NY	\$ -0-
			\$-----
			\$-----
			\$-----
			\$-----
			\$-----

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 19 92

INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
<b>Gross Revenue:</b>					
Residential -----		\$ 22,059	\$ -----	\$ -----	\$ 22,059
Commercial -----		35,544	-----	-----	35,544
Industrial -----		-----	-----	-----	-----
Multiple Family -----		-----	-----	-----	-----
Guaranteed Revenues -----		2,606	-----	-----	2,606
Other (Specify) -----		-----	-----	-----	-----
<b>Total Gross Revenue</b> -----		\$ 60,209	\$ -----	\$ -----	\$ 60,209
<b>Operation Expense (Must tie to Pages W-3 and S-3)</b>	W-3				
	S-3	\$ 88,379	\$ -----	\$ -----	\$ 88,379
<b>Depreciation Expense</b> -----	F-5	-----	-----	-----	-----
<b>Amortization Expense</b> -----		-----	-----	-----	-----
<b>Taxes Other Than Income</b> -----	F-7	4,768	-----	-----	4,768
<b>Income Taxes</b> -----	F-7	-----	-----	-----	-----
<b>Total Operating Expense</b> -----		\$ 93,147	\$ -----	\$ -----	\$ 93,147
<b>Net Operating Income (Loss)</b> -----		\$ (32,938)	\$ -----	\$ -----	\$ (32,938)
<b>Other Income:</b>					
Nonutility Income -----		\$ -----	\$ -----	\$ -----	\$ -----
-----		-----	-----	-----	-----
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses -----		\$ -----	\$ -----	\$ -----	\$ -----
Interest Expense -----		-----	-----	-----	-----
-----		-----	-----	-----	-----
<b>Net Income (Loss)</b> -----		\$ (32,938)	\$ -----	\$ -----	\$ (32,938)

UTILITY NAME: Lake Griffin Utilities, Inc.

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 19<u>92</u></b>
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**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	\$ 1,309,058	\$ 1,306,084
Accumulated Depreciation and Amortization (108)	F-5, W-2, S-3	59,911	59,911
Net Utility Plant		\$ 1,249,147	\$ 1,246,173
Cash		13,364	14,518
Customer Accounts Receivable (141)			35,049
Other Assets (Specify)			
Plant Materials & Supplies		972	972
Misc. Current & Accrued Assets			2,873
<b>Total Assets</b>		<b>\$ 1,263,483</b>	<b>\$ 1,299,585</b>
<b>Liabilities And Capital:</b>			
Common Stock Issued (201)	F-6	\$ 100	\$ 100
Preferred Stock Issued (204)	F-6		
Other Paid In Capital (211)		35,900	35,900
Retained Earnings (215)	F-6	(311,879)	(260,825)
Proprietary Capital (Proprietary and partnership only) (218)	F-6		
<b>Total Capital</b>		<b>\$ (275,879)</b>	<b>\$ (224,825)</b>
Long-Term Debt (224)	F-6	\$ 1,418,466	\$ 1,413,466
Accounts Payable (231)		19,169	
Notes Payable (232)			
Customer Deposits (235)			
Accrued Taxes (236)			4,717
Other Liabilities (Specify)			
Accrued Expenses			4,500
Advances For Construction			
Contributions In Aid Of Construction - Net (271-272)	F-8	101,727	101,727
<b>Total Liabilities And Capital</b>		<b>\$ 1,263,483</b>	<b>\$ 1,299,585</b>

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
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NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101)	\$1,306,084	\$	\$	\$1,306,084
Construction Work In Progress (105)				
Other (Specify)	2,974			2,974
Total Utility Plant	\$1,309,058	\$	\$	\$1,309,058

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year	\$ 59,911	\$	\$	\$ 59,911
Credits During Year:				
Accruals charged to depreciation account	\$	\$	\$	\$
Salvage				
Other credits (specify)				
Total credits	\$	\$	\$	\$
Debits During Year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance End Of Year	\$ 59,911	\$	\$	\$ 59,911

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 19 <sup>92</sup>
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share	1.0	
Shares authorized	7500	
Shares issued and outstanding	100	
Total par value of stock issued	100	
Dividends declared per share for year	0	

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year	\$	\$(260,825)
Changes during the year (specify):		
1992 Profit/(Loss)		(32,938)
1991 Adjusting Entries		(18,116)
Balance end of year	\$	\$(311,879)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year	\$	\$
Changes during the year (specify):		
Balance end of year	\$	\$

LONG TERM DEBT ( 224 )

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal Per Balance Sheet Date
	Rate	Pymts	
Loan Payable 347 Corp.	10		1,418,466
Total			\$1,418,466



UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
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TAXES ACCRUED ( 236 )

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$ 4,717	\$	\$	\$ 4,717
Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax				
Federal income tax				
State income tax				
Regulatory assessment fee				
Other (Specify)				
-----				
<b>Total Taxes Accrued</b>	<b>\$ 4,717</b>	<b>\$</b>	<b>\$</b>	<b>\$ 4,717</b>
Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax				
Federal income tax				
State income tax				
Regulatory assessment fee				
Other (Specify)				
-----				
<b>Total Taxes Paid</b>	<b>\$ 4,717</b>	<b>\$</b>	<b>\$</b>	<b>\$ 4,717</b>
Balance end of year	\$ -0-	\$	\$	\$ -0-

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning 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	Amount	Description of Service
Not Available	\$ 6,013	Utility Tech
Not Available	\$ 802	Attorney Fees
Not Available	\$ 1,636	Accounting
Springstead	\$ 493	Consulting
Not Available	\$ 8,733	Inspection
Not Available	\$ 5,317	Misc.
Not Availabe	\$ 1,334	Mgt. Fees
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 19<sup>92</sup>

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year	\$ 101,727	\$	\$ 101,727
Add credits during year			
Total	\$	\$	\$
Deduct charges during year			
Balance end of year			
Less Accumulated Amortization			
Net CIAC	\$ 101,727	\$	\$ 101,727

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	Sewer
Sub-total		\$	\$
Report below all capacity charges, main extension charges and customer connections charges recieved during the year.			
Description of Charge	Number of Connections	Charge per Connection	
		\$	\$
Total Credits During Year		\$	\$

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

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 19____
---------------------------------------

**SCHEDULE 'A'**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)**

Class of Capital (a)	Dollar Amount (1) (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
<b>Total</b>	\$	<b>100.00 %</b>		

(1) Should equal amounts on Schedule B, Column (f), Page F-25.

(2) 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:	_____

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

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 19____
---------------------------------------

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):

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1992

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	26,039			26,039
304	Structures and Improvements	10,317			10,317
305	Collecting and Impounding Reservoirs	9,634			9,634
306	Lake, River and Other Intakes				
307	Wells and Springs	58,312			58,312
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	37,986			37,986
311	Pumping Equipment	196,774			196,774
320	Water Treatment Equipment	21,909			21,909
330	Distribution Reservoirs and Standpipes	54,800			54,800
331	Transmission and Distribution Mains	715,725			715,725
333	Services	55,697			55,697
334	Meters and Meter Installations	11,667			11,667
335	Hydrants	87,993			87,993
339	Other Plant and Miscellaneous Equipment	13,939			13,939
340	Office Furniture and Equipment	4,067			4,067
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	1,225	2,974		4,199
	Total Water Plant	\$ 1,306,084	\$ 2,974	\$	\$1,309,058

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

YEAR OF REPORT  
DECEMBER 31, 1992

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)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements	33 yr	0		\$ 441		0	\$ 441
305	Collecting & Impounding Reservoirs	55 yr	0		290		0	290
306	Lake River & Other Intakes							
307	Well & Springs	30 yr	0		2916		0	2916
308	Infiltration Galleries & Tunnels							
309	Supply Mains							
310	Power Generating Equipment	20 yr	0		2849		0	2849
311	Pumping Equipment	20 yr	0		14757		0	14757
320	Water Treatment Equipment	10 yr	0		3287		0	3287
330	Distribution Reservoirs & Standpipes							
331	Trans. & Dist. Mains	35 yr	0		2349		0	2349
333	Services	42 yr	0		24991		0	24991
334	Meter & Meter Installations	40 yr	0		2088		0	2088
335	Hydrants	20 yr	0		700		0	700
339	Other Plant and Miscellaneous Equipment	45 yr	0		2933		0	2933
340	Office Furniture and Equipment	6 yr	0		964		0	964
341	Transportation Equipment							
342	Stores Equipment							
393	Tools, Shop and Garage Equipment							
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
	Totals	10	0		\$ 59911		0	\$ 59911

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1992

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 8,611
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	-----
604	Employee Pensions and Benefits	-----
610	Purchased Water	2,248
615	Purchased Power	24,419
616	Fuel for Power Production	184
618	Chemicals	3,027
620	Materials and Supplies	654
630	Contractual Services	24,328
640	Rents	-----
650	Transportation Expense	660
655	Insurance Expense	127
665	Regulatory Commission Expenses	-----
670	Bad Debt Expense	-----
675	Miscellaneous Expenses	24,119
	Total Water Operation And Maintenance Expense	\$ 88,379

WATER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Metered Customers:				82
5/8 X 3/4"	78	4	-----	-----
1"	1	-----	-----	1
1 - 1/2"	6	-----	-----	6
2"	1	4	-----	5
2 - 1/2"	0	-----	-----	0
3"	2	2	-----	4
Other (Specify):	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
Unmetered Customers	-----	-----	-----	-----
Total Customers	88	10	-----	98

NOTE: Person taking inventory, no longer with company. Additions made according to 1993 figures.

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 19 92

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

PUMPING AND PURCHASED WATER STATISTICS

(a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER FROM WELLS (Omit 000's) (c)	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		9,111		9,111	9,111
February		7,597		7,597	7,597
March		7,185		7,185	7,185
April		9,117		9,117	9,117
May		12,043		12,043	12,043
June		10,522		10,522	10,522
July		12,046	I	12,045	12,045
August		10,355		10,355	10,355
September		9,145		9,145	9,145
October		9,549		9,549	9,549
November		10,146		10,146	10,146
December		9,216	I	9,215	9,215
Total for year		116,032	2	116,030	116,030

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 (Cast iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	8"	16,110			16,110
PVC	6"	18,910			18,910
PVC	4"	2,750			2,750



UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1992

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

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1988	1988		
Types of Well Construction and Casing	Cable Tool Steel	Cable Tool Steel		
Depth of Wells	610	640		
Diameters of Wells	18"	18"		
Pump - GPM	1,250	1,250		
Motor - HP	100	100		
Yields of Wells in GPD	1.8	1.8		
Auxiliary Power	No	Generator		

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	Pneumatic			
Capacity of Tank	1500 Gal.			
Ground or Elevated	Ground			

HIGH SERVICE PUMPING

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer				
Type				
Rated Horsepower				
Pumps				
Manufacturer				
Type				
Capacity in GPM				
Average Number Of Hours Operated Per Day				
Auxiliary Power				

SOURCE OF SUPPLY

List for each source of supply:			
Gals. per day of source	<u>1.8 MGD Max</u>	<u>1.8 MGD Max</u>	-----
Type of source	<u>Deep Well</u>	<u>Deep Well</u>	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:			
Type	<u>Chlorinatin</u>	<u>Chlorination</u>	-----
Make	<u>Advance 201</u>	<u>Advance 201</u>	-----
Gals. per day capacity	<u>100 Lbs. Day</u>	<u>100 Lbs. Day</u>	-----
Method of measurement	<u>Rotometer</u>	<u>Rotometer</u>	-----

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 ERC's \* now being served -----
- Present ERC's \* that system can efficiently serve 2057 -----
- Estimated annual increase in ERC's \* -----
- List fire fighting facilities and capacities system equipped with fire hydrante residential @ 500 gpm, commercial @ 1000 gpm system output 1000 gpm plus average flow -----
- 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? expansion - none supply is built for project buildout -----
- What are plans for future system upgrading and/or expansion? expansion of distribution system as project develops -----
- Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? Paul Bradley, PE - 38505 Harbor Hills Blvd. Lady Lake, FL -----
- Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? Yes - Central Dist. FDER -----

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

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 19\_\_

SEWER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$	\$		\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	<b>Total Sewer Plant</b>	\$	\$	\$	\$

UTILITY NAME: \_\_\_\_\_

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER

YEAR OF REPORT  
DECEMBER 31, 19\_\_

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)	Accumulated Depreciation Balance End of Year (i)
354	Structures and Improvements	---	---	---	---	---	---	---
360	Collection Sewers - Force	---	---	---	---	---	---	---
361	Collection Sewers - Gravity	---	---	---	---	---	---	---
362	Special Collecting Structures	---	---	---	---	---	---	---
363	Services to Customers	---	---	---	---	---	---	---
364	Flow Measuring Devices	---	---	---	---	---	---	---
365	Flow Measuring Installations	---	---	---	---	---	---	---
370	Receiving Wells	---	---	---	---	---	---	---
371	Pumping Equipment	---	---	---	---	---	---	---
380	Treatment and Disposal Equipment	---	---	---	---	---	---	---
381	Plant Sewers	---	---	---	---	---	---	---
382	Outfall Sewer Lines	---	---	---	---	---	---	---
389	Other Plant and	---	---	---	---	---	---	---
390	Miscellaneous Equipment	---	---	---	---	---	---	---
391	Office Furniture and Equipment	---	---	---	---	---	---	---
392	Transportation Equipment	---	---	---	---	---	---	---
393	Stores Equipment	---	---	---	---	---	---	---
393	Tools, Shop and Garage Equipment	---	---	---	---	---	---	---
394	Laboratory Equipment	---	---	---	---	---	---	---
395	Power Operated Equipment	---	---	---	---	---	---	---
396	Communication Equipment	---	---	---	---	---	---	---
397	Miscellaneous Equipment	---	---	---	---	---	---	---
398	Other Tangible Plant	---	---	---	---	---	---	---
	Totals							

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
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**SEWER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Sewage Treatment	_____
711	Sludge Removal Expense	_____
715	Purchased Power	_____
716	Fuel for Power Production	_____
718	Chemicals	_____
720	Materials and Supplies	_____
730	Contractual Services	_____
740	Rents	_____
750	Transportation Expense	_____
755	Insurance Expense	_____
765	Regulatory Commission Expenses	_____
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	_____
	<b>Total Sewer Operation And Maintenance Expense</b>	<b>\$ _____</b>

**SEWER CUSTOMERS**

Description	Number First of Year	Additions	Disconnects	Number End of Year
<b>Measured Service</b>				
Customers By Water				
Meter Size:				
5/8 X 3/4"	_____	_____	_____	_____
1"	_____	_____	_____	_____
1 - 1/2"	_____	_____	_____	_____
2"	_____	_____	_____	_____
2 - 1/2"	_____	_____	_____	_____
3"	_____	_____	_____	_____
Other (Specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Unmetered Customers</b>	_____	_____	_____	_____
<b>Total Customers</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
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PUMPING EQUIPMENT

Lift station number _____	-----	-----	-----	-----	-----	-----
Make or type and nameplate data of pump _____	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----
Year installed _____	-----	-----	-----	-----	-----	-----
Rated capacity _____	-----	-----	-----	-----	-----	-----
Size _____	-----	-----	-----	-----	-----	-----
Power:	-----	-----	-----	-----	-----	-----
Electric _____	-----	-----	-----	-----	-----	-----
Mechanical _____	-----	-----	-----	-----	-----	-----
Nameplate data of motor _____	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS AND MANHOLES

Size (inches) _____	Collecting Mains				Force Mains			
	-----	-----	-----	-----	-----	-----	-----	-----
Type of main _____	-----	-----	-----	-----	-----	-----	-----	-----
Length of main (nearest foot): _____	-----	-----	-----	-----	-----	-----	-----	-----
Beginning of year _____	-----	-----	-----	-----	-----	-----	-----	-----
Added during year _____	-----	-----	-----	-----	-----	-----	-----	-----
Retired during year _____	-----	-----	-----	-----	-----	-----	-----	-----
End of year _____	-----	-----	-----	-----	-----	-----	-----	-----
Manholes								
Size _____	-----	-----	-----	-----	-----	-----	-----	-----
Type _____	-----	-----	-----	-----	-----	-----	-----	-----
Number: _____	-----	-----	-----	-----	-----	-----	-----	-----
Beginning of year _____	-----	-----	-----	-----	-----	-----	-----	-----
Added during year _____	-----	-----	-----	-----	-----	-----	-----	-----
Retired during year _____	-----	-----	-----	-----	-----	-----	-----	-----
End of year _____	-----	-----	-----	-----	-----	-----	-----	-----

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
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SYSTEM NAME: \_\_\_\_\_

TREATMENT PLANT

Manufacturer	-----	-----	-----
Type	-----	-----	-----
"Steel" or "Concrete"	-----	-----	-----
Total Capacity	-----	-----	-----
Average Daily Flow	-----	-----	-----
Effluent Disposal	-----	-----	-----
Total Gallons of Sewage Treated	-----	-----	-----

MASTER LIFT STATION PUMPS

Manufacturer	-----	-----	-----	-----	-----
Capacity	-----	-----	-----	-----	-----
Motor : Mfr.	-----	-----	-----	-----	-----
Horsepower	-----	-----	-----	-----	-----
Power (Electric or Mechanical)	-----	-----	-----	-----	-----

OTHER SEWER SYSTEM INFORMATION

1. Present number of ERC's \* being served -----
2. Maximum number of ERC's \* which can be -----
3. Estimated annual increase in ERC's \* -----
4. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. -----
5. State any plans and estimated completion dates for any enlargements of this system -----
6. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DER's rules. -----
  - b. Plans for funding and construction of the required upgrading. -----
  - c. Have these plans been coordinated with the DER? -----
  - d. Do they concur? -----
  - e. When will construction begin? -----
7. In what percent of your certificated area have service connections been installed? ----- %

\*  $ERC = (Total\ Gallons\ Treated / 365\ days) / 275\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 19\_\_

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 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.  
( ) ( ) ( ) ( )

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