

# 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

**RECEIVED**

JUN 02 1995

Florida Public Service Commission  
Division of Water and Wastewater

522W  
Certificate Number(s)



OFFICIAL COPY  
DIVISION OF  
WATER AND SEWER  
Do Not Remove from this Office

FOR THE  
YEAR ENDED DECEMBER 31, 19 93

Form PSC/WAS 6 (Rev. 12/22/86)

## 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

**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%	5181 Nesconset Highway Pt. Jefferson Stn., NY	\$ -0-
			\$-----
			\$-----
			\$-----
			\$-----
			\$-----

**TABLE OF CONTENTS**

<b>Financial Section</b>	<b>Page</b>
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payments For Services Rendered By Other Than Employees	F-7
Contributions In Aid Of Construction	F-8
Cost Of Capital Used For AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
<b>Water Operating Section</b>	
	<b>Page</b>
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation By Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Other Water System Information	W-6
<b>Sewer Operating Section</b>	
	<b>Page</b>
Sewer Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation By Primary Account - Sewer	S-2
Sewer Operation and Maintenance Expense	S-3
Sewer Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Other Sewer System Information	S-5
<b>Verification Section</b>	
	<b>Page</b>
Verification	V-1

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1993

INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
<b>Gross Revenue:</b>					
Residential -----		\$ 55,162	\$ -----	\$ -----	\$ 55,162
Commercial -----		30,679	-----	-----	30,679
Industrial -----		-----	-----	-----	-----
Multiple Family -----		-----	-----	-----	-----
Guaranteed Revenues -----		-----	-----	-----	-----
Other (Specify) -----		-----	-----	-----	-----
<b>Total Gross Revenue</b> -----		<b>\$ 85,842</b>	<b>\$ -----</b>	<b>\$ -----</b>	<b>\$ 85,842</b>
<b>Operation Expense (Must tie to Pages W-3 and S-3)</b>	W-3				
-----	S-3	\$ 93,553	\$ -----	\$ -----	\$ 93,553
<b>Depreciation Expense</b> -----	F-5	-----	-----	-----	-----
<b>Amortization Expense</b> -----		-----	-----	-----	-----
<b>Taxes Other Than Income</b> -----	F-7	-----	-----	-----	-----
<b>Income Taxes</b> -----	F-7	-----	-----	-----	-----
<b>Total Operating Expense</b> -----		<b>\$ 93,553</b>	<b>\$ -----</b>	<b>\$ -----</b>	<b>\$ 93,553</b>
<b>Net Operating Income (Loss)</b> -----		<b>\$ (7,711)</b>	<b>\$ -----</b>	<b>\$ -----</b>	<b>\$ (7,711)</b>
<b>Other Income:</b>					
Nonutility Income -----		\$ -----	\$ -----	\$ -----	\$ -----
-----		-----	-----	-----	-----
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses -----		\$ -----	\$ -----	\$ -----	\$ -----
Interest Expense -----		-----	-----	-----	-----
-----		-----	-----	-----	-----
<b>Net Income (Loss)</b> -----		<b>\$ (7,711)</b>	<b>\$ -----</b>	<b>\$ -----</b>	<b>\$ (7,711)</b>

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	\$ 1,309,058
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-3	59,911	59,911
Net Utility Plant		\$ 1,249,147	\$ 1,249,147
Cash		31,044	13,364
Customer Accounts Receivable (141)			
Other Assets (Specify) Plant Mtrs. & Supplies		972	972
Misc. Current Assets & Accrued Assets		(7,038)	
Exchange		(203)	
<b>Total Assets</b>		<b>\$ 1,273,922</b>	<b>\$ 1,263,483</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	(319,590)	(311,879)
Proprietary Capital (Proprietary and partnership only) (218)	F-6		
<b>Total Capital</b>		<b>\$ (283,590)</b>	<b>\$ (275,879)</b>
Long-Term Debt (224)	F-6	\$ 1,418,466	\$ 1,418,466
Accounts Payable (231)		37,319	19,169
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	101,727	101,727
<b>Total Liabilities And Capital</b>		<b>\$ 1,273,922</b>	<b>\$ 1,263,483</b>

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 19 <sup>93</sup>
---

NET UTILITY PLANT

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

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)				
<b>Total credits</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Debits During Year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
<b>Total debits</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance End Of Year</b>	<b>\$ 59,911</b>	<b>\$</b>	<b>\$</b>	<b>\$ 59,911</b>

UTILITY NAME: Lake Griffin Utilities

YEAR OF REPORT  
DECEMBER 31, 1993

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		
Changes during the year (specify): 1993 Profit/(Loss)	\$	\$(311,879)
		(7,711)
Balance end of year	\$	\$(319,590)

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  
DECEMBER 31, 1993

TAXES ACCRUED ( 236 )

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$ 0	\$	\$	\$ 0
Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax				
Federal income tax				
State income tax				
Regulatory assessment fee				
Other (Specify)				
-----				
Total Taxes Accrued	\$ 0	\$	\$	\$ 0
Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax				
Federal income tax				
State income tax				
Regulatory assessment fee				
Other (Specify)				
-----				
Total Taxes Paid	\$ 0	\$	\$	\$ 0
-----				
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	\$20,779.21	Utility Tech.
Springstead Engr.	\$ 2,105.58	Consultant
Not Available	\$10,891.59	Serv./Inspection
Not Available	\$ 79.66	Serv./Electric Serv.
Not Available	\$ 832.49	Serv./
Not Available	\$12,029.18	Serv./Accounting
-----	\$	
Not Available	\$ 1,054.34	Serv./Mgmt. Fee
Not Available	\$ 2,806.06	Serv./Misc.
-----	\$	
-----	\$	
-----	\$	

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year			
Add credits during year	\$ 101,727	\$	\$ 101,727
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		\$	\$

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1993

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, 1993

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			\$		\$	0	
307	Well & Springs	30 yr	0	\$	2916	\$	0	2916
308	Infiltration Galleries & Tunnels			\$		\$		
309	Supply Mains			\$		\$		
310	Power Generating Equipment			\$		\$		
311	Pumping Equipment	20 yr	0	\$	2849	\$	0	2849
320	Water Treatment Equipment	20 yr	0	\$	1757	\$	0	1757
330	Director's Office			\$		\$		
331	Standpipes	35 yr	0	\$	2349	\$	0	2349
333	Trans. & Dist. Mains	42 yr	0	\$	2491	\$	0	2491
334	Services	40 yr	0	\$	2088	\$	0	2088
335	Meter & Meter Installations	20 yr	0	\$	700	\$	0	700
339	Hydrants	45 yr	0	\$	2933	\$	0	2933
339	Other Plant and	6 yr	0	\$	1162	\$	0	1162
340	Miscellaneous Equipment			\$		\$		
340	Office Furniture and Equipment			\$		\$		
341	Transportation Equipment	6 yr	0	\$	964	\$	0	964
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	\$	184	\$	0	184
				\$	59911	\$	0	59911

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1993

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
		\$ 11,034
601	Salaries and Wages - Employees	-----
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	-----
604	Employee Pensions and Benefits	-----
610	Purchased Water	25,045
615	Purchased Power	-----
616	Fuel for Power Production	1,902
618	Chemicals	1,798
620	Materials and Supplies	50,578
630	Contractual Services	-----
640	Rents	13
650	Transportation Expense	1,302
655	Insurance Expense	-----
665	Regulatory Commission Expenses	-----
670	Bad Debt Expense	1,881
675	Miscellaneous Expenses	-----
	Total Water Operation And Maintenance Expense	\$ 93,553

WATER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Metered Customers:				91
5/8 X 3/4"	82	9	-----	2
1"	1	1	-----	6
1 - 1/2"	6	0	-----	5
2"	5	0	-----	0
2 - 1/2"	0	0	-----	4
3"	4	0	-----	-----
Other (Specify):	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
Unmetered Customers	-----	-----	-----	-----
Total Customers	98	10	-----	108

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 1993

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	-----	5,946	-----	5,946	-----
February	-----	4,330	-----	4,330	-----
March	-----	4,083	-----	4,083	-----
April	-----	6,503	-----	6,503	-----
May	-----	-----	-----	-----	-----
June	-----	12,378	-----	12,378	-----
July	-----	11,516	-----	11,516	-----
August	-----	10,767	-----	10,767	-----
September	-----	12,422	-----	12,422	-----
October	-----	8,366	-----	8,366	-----
November	-----	8,866	-----	8,866	-----
December	-----	9,104	-----	9,104	-----
Total for year	-----	102,282	-----	102,282	-----

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
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----

WATER SUPPLY

UTILITY NAME: Lake Griffin Utilities, Inc.

YEAR OF REPORT  
 DECEMBER 31, 1993

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 PUMPS

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer				
Type				
Rated Horsepower				
Pumps	(b)	(c)	(d)	(e)
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 hydrants 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				
	Total Sewer Plant	\$	\$	\$	\$

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	--	--	%				
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	--	--	%				
	Totals				\$	\$	\$	\$

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 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	---	---	---	---	---	---	---
	Totals	---	---	---	---	---	---	---

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

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

**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
Measured Service Customers By Water Meter Size:				
5/8 X 3/4"	_____	_____	_____	_____
1"	_____	_____	_____	_____
1 - 1/2"	_____	_____	_____	_____
2"	_____	_____	_____	_____
2 - 1/2"	_____	_____	_____	_____
3"	_____	_____	_____	_____
Other (Specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____
<b>Total Customers</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

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

YEAR OF REPORT  
DECEMBER 31, 19\_\_

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

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

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

YEAR OF REPORT  
DECEMBER 31, 19\_\_

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.