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WATER AND/OR WASTEWATER UTILITIES
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(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

WU639 35
W.B.B. Utilities, Inc.
4116 Bair Avenue
Fruitland Park, FL 34731-9647

531W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



WU639-00-AR
WBB UTILITIES, INC.

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 00

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

W.B.B. UTILITIES, INC.
(EXACT NAME OF UTILITY)

04116 BAIR AVENUE FRUITLAND PARK, FL 34731	04116 BAIR AVEUNE FRUITLAND PARK, FL LAKE
Mailing Address	Street Address County

Telephone Number (352)787-4347 or (352)787-3107 Date Utility First Organized 03/26/80

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: RICHARD E. BAIR 04116 BAIR AVE
FRUITLAND PARK, FL 34731 RICHARD E. BAIR (352)787-4347 OR VICKI S. BAIR (352)787-3445

Name of subdivisions where services are provided: LAKE IDLEWILD ESTATES

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>RICHARD E. BAIR</u>	<u>PRESIDENT</u>	<u>04116 BAIR AVE FRUITLAND PARK, FL 34731</u>	
Person who prepared this report: <u>VICKI S. BAIR</u>	<u>TREASURER/C.P.A.</u>	<u>04223 BAIR AVE. FRUITLAND PARK, FL 34731</u>	
Officers and Managers: <u>RICHARD E. BAIR</u>	<u>PRESIDENT</u>	<u>04116 BAIR AVE. F.P., FL</u>	\$ <u>750</u>
<u>NANCY W. MARSHALL</u>	<u>VICE PRESIDENT</u>	<u>04128 BAIR AVE. F.P., FL</u>	\$ _____
<u>MOLLY W. BAIR</u>	<u>SECRETARY</u>	<u>04116 BAIR AVE. F.P., FL</u>	\$ _____
<u>VICKI S. BAIR</u>	<u>TREASURER</u>	<u>04223 BAIR AVE. F.P., FL</u>	\$ <u>750</u>
<u>RICHARD S. BAIR</u>	<u>ASST. SECRETARY</u>	<u>04223 BAIR AVE. F.P., FL</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>RICHARD E. BAIR</u>	<u>33.333333</u>	<u>4116 BAIR AVE, F.P.34731</u>	\$ <u>750</u>
<u>NANCY W. MARSHALL</u>	<u>16.666667</u>	<u>4128 BAIR AVE, F.P.34731</u>	\$ _____
<u>ROBERT M. MARSHALL CREDIT SHELTER TRUST</u>	<u>16.666667</u>	<u>4128 BAIR AVE, F.P.34731</u>	\$ _____
<u>RICHARD S. & VICKI S. BAIR</u>	<u>16.666667</u>	<u>4223 BAIR AVE, F.P.34731</u>	\$ <u>750</u>
<u>WILLIAM E. & B. DIANE HALL</u>	<u>16.666667</u>	<u>3616 CHELSEA STREET</u>	\$ _____
<u>JTWROS</u>	<u>16.666667</u>	<u>ORLANDO, FL 32803</u>	

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 24,255	\$ _____	\$ _____	\$ 24,255
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		1,893	_____	_____	1,893
Other (Specify)LATE CHG		27	_____	_____	27
Total Gross Revenue__		\$ 26,175	\$ _____	\$ _____	\$ 26,175
Operation Expense (Must tie to pages W-3 and S-3)					
	W-3 S-3	\$ 10,419	\$ _____	\$ _____	\$ 10,419
Depreciation Expense____	F-5	4,965	_____	_____	4,965
CIAC Amortization Expense__	F-8	-1,144	_____	_____	-1,144
Taxes Other Than Income__	F-7	4,047	_____	_____	4,047
Income Taxes_____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 18,287	_____	_____	\$ 18,287
Net Operating Income (Loss)		\$ 7,888	\$ _____	\$ _____	\$ 7,888
Other Income:					
Nonutility Income____		\$ 0	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ 2,309	\$ _____	\$ _____	\$ 2,309
Interest Expense_____		21,466	_____	_____	21,466
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -15,887	\$ N/A	\$ N/A	\$ -15,887

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>136739</u>	\$ <u>134537</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>29545</u>	<u>24580</u>
Net Utility Plant -----		\$ <u>107194</u>	\$ <u>109957</u>
Cash -----		<u>2011</u>	<u>3714</u>
Customer Accounts Receivable (141) -----		<u>6727</u>	<u>3725</u>
Other Assets (Specify): -----			
RATE CASE EXP NET OF ACCUM AMORT		<u>0</u>	<u>63</u>
NON UTIL PROP NET OF ACCUM DEPREC		<u>6999</u>	<u>8983</u>
ACCOUNTS RECEIVABLE-W.B.B., INC.		<u>121</u>	<u>1121</u>
Total Assets -----		\$ <u>123052</u>	\$ <u>127563</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<u>7500</u>	<u>7500</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>36670</u>	<u>36670</u>
Retained Earnings (215) -----	F-6	<u>-86535</u>	<u>-70648</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital (DEFICIT) -----		\$ <u>-42365</u>	\$ <u>-26478</u>
Long Term Debt (224) -----	F-6	\$ <u>124438</u>	\$ <u>124561</u>
Accounts Payable (231) -----		<u>473</u>	<u>429</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>1178</u>	<u>900</u>
Other Liabilities (Specify) -----			
Accrued Interest Payable (237)		<u>11625</u>	<u>2914</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>27703</u>	<u>25237</u>
Total Liabilities and Capital -----		\$ <u>123052</u>	\$ <u>127563</u>

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT	
DECEMBER 31,	2000

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>136739</u>	\$ _____	\$ _____	\$ <u>136739</u>
Construction Work in) -----	_____	_____	_____	_____
Other (Specify) ----- _____ _____	_____	_____	_____	_____
Total Utility Plant -----	\$ <u>136739</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>136739</u>

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year -----	\$ <u>24580</u>	\$ _____	\$ _____	\$ <u>24580</u>
Add Credits During Year:				
Accruals charged to depreciation account -----	\$ <u>4965</u>	\$ _____	\$ _____	\$ <u>4965</u>
Salvage -----	_____	_____	_____	_____
Other Credits (specify) ----- _____	_____	_____	_____	_____
Total Credits -----	\$ <u>4965</u>	\$ _____	\$ _____	\$ <u>4965</u>
Deduct Debits During Year:				
Book cost of plant retired -----	\$ _____	\$ _____	\$ _____	\$ <u>0</u>
Cost of removal -----	_____	_____	_____	_____
Other debits (specify) ----- _____	_____	_____	_____	_____
Total Debits -----	\$ <u>0</u>	\$ _____	\$ _____	\$ <u>0</u>
Balance End of Year -----	\$ <u>29545</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>29545</u>

UTILITY NAME: W.B.B.UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	0
Shares authorized _____	7500	0
Shares issued and outstanding _____	7500	0
Total par value of stock issued _____	7500	0
Dividends declared per share for year _____	0	0

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ -70648
Changes during the year (Specify):		
<u>CURRENT YEAR PLANT OPERATING LOSS</u>	_____	-13578
<u>CURRENT YEAR NON-UTILITY OPERATING LOSS</u>	_____	-2309
_____	_____	_____
Balance end of year _____	\$ 0	\$ -86535

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ N/A	\$ N/A

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pvmts	
<u>NOTES PAYABLE TO STOCKHOLDERS SIGNED 1/1/96. NO STATED MATURITY DATES. NO STATED MONTHLY PAYMENTS.</u>	7%	_____	\$ 124438
_____			_____
Total _____			\$ 124438

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000
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TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year _____	\$ <u>900</u>	\$ _____	\$ _____	\$ <u>900</u>
Add Accruals charged:				
State ad valorem tax _____	\$ <u>0</u>	\$ _____	\$ _____	\$ <u>0</u>
Local property tax _____	<u>2532</u>	_____	_____	<u>2532</u>
Federal income tax _____	<u>0</u>	_____	_____	<u>0</u>
State income tax _____	<u>0</u>	_____	_____	<u>0</u>
Regulatory assessment fee _____	<u>1178</u>	_____	_____	<u>1178</u>
Other (Specify) LICENSES _____	<u>60</u>	_____	_____	<u>60</u>
PAYROLL TAX _____	<u>127</u>	_____	_____	<u>127</u>
FL INTANG & CORP ANN RPT _____	<u>150</u>	_____	_____	<u>150</u>
2. Total Taxes Accrued _____	\$ <u>4047</u>	\$ _____	\$ _____	\$ <u>4047</u>
Deduct Taxes Paid:				
State ad valorem tax _____	\$ <u>0</u>	\$ _____	\$ _____	\$ <u>0</u>
Local property tax _____	<u>2532</u>	_____	_____	<u>2532</u>
Federal income tax _____	<u>0</u>	_____	_____	<u>0</u>
State income tax _____	<u>0</u>	_____	_____	<u>0</u>
Regulatory assessment fee _____	<u>888</u>	_____	_____	<u>888</u>
Other (Specify) LICENSES _____	<u>60</u>	_____	_____	<u>60</u>
PAYROLL TAX _____	<u>139</u>	_____	_____	<u>139</u>
FL CORP ANNUAL REPORT _____	<u>150</u>	_____	_____	<u>150</u>
3. Total Taxes Paid _____	\$ <u>3769</u>	\$ _____	\$ _____	\$ <u>3769</u>
4. Balance end of year _____ (1 + 2 - 3 = 4)	\$ <u>1178</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>1178</u>

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
STANLEY M. COE D/B/A	\$ _____	\$ <u>N/A</u>	PLANT MAINTENANCE AND
DIVERSIFIED WATER SERVICE	\$ <u>4178</u>	\$ _____	WATER TESTING
HALIDAY, BAIR & HUX, P.A.	\$ <u>2778</u>	\$ _____	ACCOUNTING & TAX SERVICE
TAVARES ELECTRIC MOTOR REPR	\$ <u>1173</u>	\$ _____	PLANT ADDITIONS
STANLEY M. COE D/B/A	\$ _____	\$ _____	_____
DIVERSIFIED WATER SERVICE	\$ <u>480</u>	\$ _____	PLANT ADDITIONS
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>32814</u>	\$ <u>N/A</u>	\$ <u>32814</u>
2) Add credits during year _____	<u>3610</u>		<u>3610</u>
SERVICE AVAILABILITY CHARGES	\$ _____	\$ _____	\$ _____
3) Total _____	<u>36424</u>		<u>36424</u>
4) Deduct charges during the year _____			<u>0</u>
5) Balance end of year _____	<u>36424</u>		<u>36424</u>
6) Less Accumulated Amortization _____	<u>8721</u>		<u>8721</u>
7) Net CIAC _____	\$ <u>27703</u>	\$ <u>N/A</u>	\$ <u>27703</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 _____		\$ <u>0</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	
PLANT CAPACITY CHARGE	<u>2</u>	\$ <u>793</u>	\$ <u>1586</u>
MAIN EXTENSION CHARGE	<u>2</u>	<u>887</u>	<u>1774</u>
METER INSTALLATION CHARGE	<u>2</u>	<u>110</u>	<u>220</u>
INITIAL CONNECTION CHARGE	<u>2</u>	<u>15</u>	<u>30</u>
Total Credits During Year (Must agree with line # 2 above.) _____			\$ <u>3610</u>

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>7577</u>	\$ _____	\$ <u>7577</u>
Add Credits During Year: _____	<u>1144</u>		<u>1144</u>
Deduct Debits During Year: _____			
Balance End of Year (Must agree with line #6 above.)	\$ <u>8721</u>	\$ <u>N/A</u>	\$ <u>8721</u>

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

UTILITY NAME: W.B.B.UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

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	\$ <u>NOT APPLICABLE</u>	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ <u>N/A</u>	<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:	_____	N/A	_____ %
Commission Order approving AFUDC rate:	_____	N/A	_____ %

WATER
OPERATING
SECTION

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

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 -----	1905	_____	_____	1905
304	Structures and Improvements -----	1070	_____	_____	1070
305	Collecting and Impounding Reservoirs -----	_____	_____	_____	_____
306	Lake, River and Other Intakes -----	_____	_____	_____	_____
307	Wells and Springs -----	10299	_____	_____	10299
308	Infiltration Galleries and Tunnels -----	_____	_____	_____	_____
309	Supply Mains -----	15793	_____	_____	15793
310	Power Generation Equipment -----	1710	1328	_____	3038
311	Pumping Equipment -----	13011	_____	_____	13011
320	Water Treatment Equipment -----	7906	874	_____	8780
330	Distribution Reservoirs and Standpipes -----	11410	_____	_____	11410
331	Transmission and Distribution Lines -----	51229	_____	_____	51229
333	Services -----	44	_____	_____	44
334	Meters and Meter Installations -----	8389	_____	_____	8389
335	Hydrants -----	9460	_____	_____	9460
339	Other Plant and Miscellaneous Equipment -----	_____	_____	_____	_____
340	Office Furniture and Equipment -----	2311	_____	_____	2311
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 -----	_____	_____	_____	_____
	Total Water Plant -----	\$ <u>134537</u>	\$ <u>2202</u>	\$ <u>0</u>	\$ <u>136739</u>

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

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	28	%	3.57	\$ 439	\$ 38		\$ 477
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	27	%	3.7	4380	381		4761
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13	-2011	493		-1518
310	Power Generating Equipment	17	%	5.88	792	139		931
311	Pumping Equipment	17	%	5.88	1452	765		2217
320	Water Treatment Equipment	33	%	3.03	2306	302		2608
330	Distribution Reservoirs & Standpipes	30	%	3.33	1711	381		2092
331	Trans. & Dist. Mains	38	%	2.63	10068	1348		11416
333	Services	35	%	2.86	19	2		21
334	Meter & Meter Installations	17	%	5.88	2780	494		3274
335	Hydrants	40	%	2.5	1064	237		1301
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%					
341	Transportation Equipment	6	%	16.67	1580	385		1965
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				\$ 24580	\$ 4965	\$ 0	\$ 29545 *

* This amount should tie to Sheet F-5.

UTILITY NAME: W B B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	1500
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	1227
616	Fuel for Power Production _____	_____
618	Chemicals _____	242
620	Materials and Supplies _____	_____
630	Contractual Services:	_____
	Operator and Management _____	_____
	Testing _____	4178
	Other _____	2779
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	62
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	431
	Total Water Operation And Maintenance Expense _____	\$ 10419 *

* 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	41	43	43
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			0	0	0
** D = Displacement C = Compound T = Turbine			Total 41	43	43

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

SYSTEM NAME: LAKE IDLEWILD ESTATES

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		698		698	
February		711		711	2547
March		1077		1077	
April		1202		1202	
May		1295		1295	3531
June		1074		1074	
July		746		746	
August		1118		1118	2427
September		780		780	
October		1433		1433	
November		1177		1177	3624
December		972		972	
Total for Year		12283		12283	12129

*NOTE: Meters were not always read on last day of quarter.

If water is purchased for resale, indicate the following:

Vendor NOT APPLICABLE
 Point of delivery _____

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

NOT APPLICABLE

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PLASTIC PVC	6"	2960			2960
PLASTIC PVC	8"	2700			2700

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

SYSTEM NAME: LAKE IDLEWILD ESTATES

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

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1981</u>	<u>1995</u>	_____	_____
Types of Well Construction and Casing _____	<u>STEEL</u>	<u>STEEL</u>	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	<u>210 FT.</u>	<u>252 FT.</u>	_____	_____
Diameters of Wells _____	<u>6"</u>	<u>8"</u>	_____	_____
Pump - GPM _____	<u>50</u>	<u>750</u>	_____	_____
Motor - HP _____	<u>5</u>	<u>40</u>	_____	_____
Motor Type * _____	<u>SUBMERS</u>	<u>CENTRIFUG</u>	_____	_____
Yields of Wells in GPD _____	<u>10000</u>	<u>54000</u>	_____	_____
Auxiliary Power _____	<u>NONE</u>	<u>NONE</u>	_____	_____
*Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>NONE</u>	<u>STEEL</u>	_____	_____
Capacity of Tank _____	_____	<u>7500 GAL</u>	_____	_____
Ground or Elevated _____	_____	<u>ELEVATED</u>	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	<u>GOULDS</u>	<u>GOULDS</u>	_____	_____
Type _____	<u>SUB</u>	<u>TURBINE</u>	_____	_____
Rated Horsepower _____	<u>50</u>	<u>40</u>	_____	_____
<u>Pumps</u>				
Manufacturer _____	<u>GOULDS</u>	<u>GOULDS</u>	_____	_____
Type _____	<u>SUB</u>	<u>TURBINE</u>	_____	_____
Capacity in GPM _____	<u>50</u>	<u>750</u>	_____	_____
Average Number of Hours Operated Per Day _____	<u>24</u>	<u>24</u>	_____	_____
Auxiliary Power _____	<u>NONE</u>	<u>PUMP</u>	_____	_____

UTILITY NAME: W.B.B. UTILITIES, INC. _____

YEAR OF REPORT DECEMBER 31, 2000

SOURCE OF SUPPLY

List for each source of supply (Ground. Surface. Purchased Water etc.)			
Permitted Gals. per day ___	10000	54000	_____
Type of Source _____	DEEP WELL	DEEP WELL	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	LIQUID CHLORINE	GAS CHLORINATOR	_____
Make _____	CHEM TANK PULSIFD	REGAL 210-50-FEEDR	_____
Permitted Capacity(GPD)_	24	50 LBS.	_____
High service pumping	_____	_____	_____
Gallons per minute_	_____	765	_____
Reverse Osmosis _____	NOT IN USE NOW	N/A	_____
Lime Treatment _____	BACKUP ONLY	_____	_____
Unit Rating _____	_____	N/A	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	N/A	_____
Gravity GPD/Sq.Ft. _____	_____	N/A	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	_____	CHLORINE GAS	_____
Ozone _____	_____	N/A	_____
Other _____	_____	N/A	_____
Auxiliary Power _____	GAS GENERATOR	NONE	_____

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

- 1 Present ERCs * the system can efficiently serve. 77, BASED ON FORMULA, ONLY 43 HOMES USING SYSTEM.
- 2 Maximum number of ERCs * which can be served. 96, BASED ON FORMULA, ONLY 79 LOTS TOTAL.
- 3 Present system connection capacity (in ERC's) using existing lines. 79 LOTS
- 4 Future connection capacity (in ERC's) upon service area buildout. ONLY 79 TOTAL LOTS TO SELL.
- 5 Estimated annual increase in ERCs * DEPENDS ON # OF LOTS SOLD ANNUALLY, PRESENTLY ONLY 1 TO 2.
- 6 Is the utility required to have fire flow capacity? Yes.
If so, how much capacity is required? 640 GPM @ 40 PSI.
- 7 Attach a description of the fire fighting facilities. 6 FIRE HYDRANTS WITH A 750 GPM CAPACITY.
- 8 Describe any plans and estimated completion dates for any enlargements or improvements of the system.
THERE ARE NO PLANS FOR ANY ADDITIONAL ENLARGEMENTS OR IMPROVEMENTS.
- 9 When did the company last file a capacity analysis report with the DEP? NEW CUP ISSUED BY THE
WATER MANAGEMENT DISTRICT IN 10/99 AND COPY INCLUDED WITH THE COMSUMER
CONFIDENCE REPORT FILED WITH THE DEP IN 10/99.
- 10 If the present system does not meet the requirements of the DEP rules, submit the following:
 - a. Attach a description fo the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by the DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is the system under any Consent Order with DEP? N/A
- 11 Department of Environmental Protection ID # 335-4656 (PWS ID#)
- 12 Water Management District Consumptive Use Permit # 5753
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? N/A

* 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

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31. 2000

WASTEWATER 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 Wastewater Plant _____	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u> *

* This amount should tie to sheet F-5.

UTILITY NAME

W.B.B. UTILITIES, INC

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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)
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				\$	\$	\$	\$

* This amount should tie to Sheet F-5.

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2000

WASTEWATER 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 Wastewater Treatment -----	_____
711	Sludge Removal Expense -----	_____
715	Purchased Power -----	_____
716	Fuel for Power Production -----	_____
718	Chemicals -----	_____
720	Materials and Supplies -----	_____
730	Contractual Services:	
	Operator and Management -----	_____
	Testing -----	_____
	Other -----	_____
740	Rents -----	_____
750	Transportation Expense -----	_____
755	Insurance Expense -----	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense) -----	_____
770	Bad Debt Expense -----	_____
775	Miscellaneous Expenses -----	_____
	Total Wastewater Operation And Maintenance Expense -----	\$ <u> N/A </u> *

* This amount should tie to Sheet F-3

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of or Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
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	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Unmetered Customers			_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	N/A	N/A

PUMPING EQUIPMENT

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	NOT APPLICABLE	_____	_____	_____	_____
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 _____	_____	NOT APPLICABLE	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	NOT APPLICABLE	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

MANHOLES

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	_____	NOT APPLICABLE	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	_____	_____	_____	_____

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT

DECEMBER 31, 2000

SYSTEM NAME: LAKE IDLEWILD ESTATES

TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Capacity _____ Average Daily Flow _____ Effluent Disposal _____ Total Gallons of Wastewater treated _____	_____ _____ _____ _____ _____ _____	_____ _____ _____ NOT APPLICABLE _____ _____	_____ _____ _____ _____ _____ _____
--	--	---	--

MASTER LIFT STATION PUMPS

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ NOT APPLICABLE _____ _____	_____ _____ _____ _____	_____ _____ _____ _____
---	----------------------------------	----------------------------------	--	----------------------------------	----------------------------------

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	N/A	N/A	N/A

If Wastewater Treatment is purchased, indicate the vendor:

NOT APPLICABLE

UTILITY NAME: W.B.B. UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31. 2000

SYSTEM NAME: LAKE IDLEWILD ESTATES

GENERAL WASTEWATER SYSTEM INFORMATION

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

NOT APPLICABLE

1. Present ERCs * now being served _____
2. Maximum ERCs ** that system can efficiently serve _____
3. Present system connection capacity (in ERC's) using existing lines _____
4. Future connection capacity (in ERC's) upon service area buildout _____
5. Estimated annual increase in ERCs * _____
6. State any plans and estimated completion dates for any enlargements of this system. _____

7. List percent of certificated area where service connections are installed (total for each county)

8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
 - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
 - b. Plans for funding and construction of the required upgrading.
 - c. Have these plans been coordinated with the DEP? _____
 - d. Do they concur? _____
 - e. When will construction begin? _____
9. Do you discharge effluent to surface waters? _____
10. Department of Environmental Protection ID # _____
Water Management District ID # _____

* $ERC = (\text{Total Gallons Treated} / 365 \text{ days}) / 280 \text{ Gallons Per Day}$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

** $\text{Total Plant Capacity} / 280 \text{ gallons}$

● **THIS COMPANY IS WATER ONLY**



CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---

Richard E. Baur *
(signature of chief executive officer of the utility)

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

Mike A. Baur *
(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.

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations**

Company:

For the Year Ended December 31, 2000

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 24,255	\$ 24,255.64	\$ -.64
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues	1,893	1,892.98	.02
Other	27	26.70	.30
Total Wastewater Operating Revenue	\$ 26,175	\$ 26,175.32	\$ -.32
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$	\$	\$

Explanations:

ALL DIFFERENCES ARE DUE TO ROUNDING.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).