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WATER AND/OR WASTEWATER UTILITIES

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NOV 2001

Florida Public Service Commission
Division of Water and Wastewater

ANNUAL REPORT

OF
WU 639

W.B.B. UTILITIES, INC.
4116 BAIR AVENUE
FRUITLAND PARK, FL 34731

Exact Legal Name of Respondent

531-W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31,

2001

REGULATORY SERVICE
ECONOMIC REGULATION
02 MAR -4 AM 10:56

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
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.

Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.

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 in the report. Additional pages 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 utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

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
 Fax Number (352)787-3493 E-Mail Address vickibair@earthlink.net

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: RICHARD E. BAIR	PRESIDENT	04116 BAIR AVE FRUITLAND PARK, FL 34731	
Person who prepared this report: VICKI S. BAIR	TREASURER/C.P.A.	04223 BAIR AVE. FRUITLAND PARK, FL 34731	
Officers and Managers: RICHARD E. BAIR	PRESIDENT	04116 BAIR AVE. F.P., FL	\$ 750
NANCY W. MARSHALL	VICE PRESIDENT	04128 BAIR AVE. F.P., FL	\$
MOLLY W. BAIR	SECRETARY	04116 BAIR AVE. F.P., FL	\$
VICKI S. BAIR	TREASURER	04223 BAIR AVE. F.P., FL	\$ 750
RICHARD S. BAIR	ASST. SECRETARY	04223 BAIR AVE. F.P., FL	\$

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
RICHARD E. BAIR	33.333333	4116 BAIR AVE, F.P.34731	\$ 750
NANCY W. MARSHALL	16.666667	4128 BAIR AVE, F.P.34731	\$
ROBERT M. MARSHALL CREDIT SHELTER TRUST	16.666667	4128 BAIR AVE, F.P.34731	\$
RICHARD S. & VICKI S. BAIR JTWROS	16.666667	4223 BAIR AVE, F.P.34731	\$ 750
WILLIAM E. & B. DIANE HALL JTWROS	16.666667	3616 CHELSEA STREET ORLANDO, FL 32803	\$

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

YEAR OF REPORT DECEMBER 31, 2001

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 23,295	\$ _____	\$ _____	\$ 23,295
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues__		9,594	_____	_____	9,594
Other (Specify)LATE CHG		40	_____	_____	40
Total Gross Revenue__		\$ 32,929	\$ _____	\$ _____	\$ 32,929
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 11,975	\$ _____	\$ _____	\$ 11,975
Depreciation Expense_____	F-5	4,876	_____	_____	4,876
CIAC Amortization Expense_	F-8	-1,434	_____	_____	-1,434
Taxes Other Than Income__	F-7	4,320	_____	_____	4,320
Income Taxes_____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 19,737	_____	_____	\$ 19,737
Net Operating Income (Loss)		\$ 13,192	\$ _____	\$ _____	\$ 13,192
Other Income:		\$ _____	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_(426)_____		\$ 2,321	\$ _____	\$ _____	\$ 2,321
Interest Expense (427)___		13,630	_____	_____	13,630
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -2,759	\$ N/A	\$ N/A	\$ -2,759

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

YEAR OF REPORT DECEMBER 31, 2001

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 137466	\$ 136739
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	34421	29545
Net Utility Plant -----		\$ 103045	\$ 107194
Cash -----		2200	2011
Customer Accounts Receivable (141) -----		9513	6727
Other Assets (Specify): -----			
ACCOUNTS RECEIVABLE-W.B.B., INC.		0	121
NON UTIL PROP NET OF ACCUM DEPREC		5016	6999
Total Assets -----		\$ 119774	\$ 123052
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	7500	7500
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		36670	36670
Retained Earnings (215) -----	F-6	-89294	-86535
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital ___(DEFICIT) -----		\$ -45124	\$ -42365
Long Term Debt (224) -----	F-6	\$ 124060	\$ 124438
Accounts Payable (231) -----		440	473
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		1494	1178
Other Liabilities (Specify) -----			
Accrued Interest Payable (237)		0	11625
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	38904	27703
Total Liabilities and Capital -----		\$ 119774	\$ 123052

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

YEAR OF REPORT	
DECEMBER 31,	2001

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>137466</u>	\$ _____	\$ _____	\$ <u>137466</u>
Construction Work in Progress -----	_____	_____	_____	_____
Other (Specify) _____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____
Total Utility Plant -----	\$ <u>137466</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>137466</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>29545</u>	\$ _____	\$ _____	\$ <u>29545</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>4876</u>	\$ _____	\$ _____	\$ <u>4876</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Credits -----	\$ <u>4876</u>	\$ _____	\$ _____	\$ <u>4876</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>34421</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>34421</u>

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

YEAR OF REPORT	
DECEMBER 31,	2001

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 _____	\$ _____	\$ -86535
Changes during the year (Specify):		
<u>CURRENT YEAR PLANT OPERATING LOSS</u>	_____	-438
<u>CURRENT YEAR NON-UTILITY OPERATING LOSS</u>	_____	-2321
_____	_____	_____
Balance end of year _____	\$ <u>0</u>	\$ <u>-89294</u>

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>NOTES PAYABLE TO STOCKHOLDERS SIGNED 1/1/96. NO STATED MATURITY DATES. NO STATED MONTHLY PAYMENTS.</u>	7%	_____	\$ <u>124060</u>
_____	_____	_____	_____
Total _____			\$ <u>124060</u>

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

YEAR OF REPORT DECEMBER 31, 2001

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year _____	\$ 1178	\$ _____	\$ _____	\$ 1178
Add Accruals charged:				
State ad valorem tax _____	\$ 0	\$ _____	\$ _____	\$ 0
Local property tax _____	2500	_____	_____	2500
Federal income tax _____	0	_____	_____	0
State income tax _____	0	_____	_____	0
Regulatory assessment fee _____	1482	_____	_____	1482
Other (Specify) LICENSES _____	60	_____	_____	60
PAYROLL TAX _____	128	_____	_____	128
FL INTANG & CORP ANN RPT _____	150	_____	_____	150
2. Total Taxes Accrued _____	\$ 4320	\$ _____	\$ _____	\$ 4320
Deduct Taxes Paid:				
State ad valorem tax _____	\$ 0	\$ _____	\$ _____	\$ 0
Local property tax _____	2500	_____	_____	2500
Federal income tax _____	0	_____	_____	0
State income tax _____	0	_____	_____	0
Regulatory assessment fee _____	1178	_____	_____	1178
Other (Specify) LICENSES _____	60	_____	_____	60
PAYROLL TAX _____	116	_____	_____	116
FL CORP ANNUAL REPORT _____	150	_____	_____	150
3. Total Taxes Paid _____	\$ 4004	\$ _____	\$ _____	\$ 4004
4. Balance end of year _____ (1 + 2 - 3 = 4)	\$ 1494	\$ N/A	\$ N/A	\$ 1494

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	\$ _____	\$ N/A	PLANT MAINTENANCE AND
DIVERSIFIED WATER SERVICE	\$ 3756	\$ _____	WATER TESTING
HALIDAY, BAIR & HUX, P.A.	\$ 3725	\$ _____	ACCOUNTING & TAX SERVICE
TAMPA ARMATURE WORKS	\$ 738	\$ _____	PLANT REPAIRS
UTILITY PLANT TECHNICIANS	\$ 380	\$ _____	PLANT REPAIRS
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

YEAR OF REPORT
DECEMBER 31, 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 36424	\$ N/A	\$ 36424
2) Add credits during year _____	12635		12635
SERVICE AVAILABILITY CHARGES	\$ _____	\$ _____	\$ 0
3) Total _____	49059		49059
4) Deduct charges during the year _____			0
5) Balance end of year _____	49059		49059
6) Less Accumulated Amortization _____	10155		10155
7) Net CIAC _____	\$ 38904	\$ N/A	\$ 38904

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 _____		\$ 0	\$ _____
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	7	\$ 793	\$ 5551
MAIN EXTENSION CHARGE	7	887	6209
METER INSTALLATION CHARGE	7	110	770
INITIAL CONNECTION CHARGE	7	15	105
Total Credits During Year (Must agree with line # 2 above.) _____			\$ 12635

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	\$ 8721	\$ _____	\$ 8721
Add Credits During Year: _____	1434		1434
Deduct Debits During Year: _____			
Balance End of Year (Must agree with line #6 above.)	\$ 10155	\$ N/A	\$ 10155

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

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

YEAR OF REPORT DECEMBER 31, 2001

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> %		<u>_____</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:	<u>N/A</u>	%
Commission Order approving AFUDC rate:	<u>N/A</u>	

**WATER
OPERATING
SECTION**

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

YEAR OF REPORT DECEMBER 31, 2001

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	3038	_____	_____	3038
311	Pumping Equipment	13011	_____	_____	13011
320	Water Treatment Equipment	8780	_____	_____	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	727	_____	3038
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	\$ 136739	\$ 727	\$ 0	\$ 137466

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

YEAR OF REPORT
DECEMBER 31, 2001

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g-h=i) (i)
304	Structures and Improvements		%	3.57	\$ 477	\$ 39		\$ 516
305	Collecting and Impounding Reservoirs	28	%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	27	%	3.7	4761	382		5143
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13	-1518	493		-1025
310	Power Generating Equipment	17	%	5.88	931	179		1110
311	Pumping Equipment	17	%	5.88	2217	765		2982
320	Water Treatment Equipment	33	%	3.03	2608	229		2837
330	Distribution Reservoirs & Standpipes	30	%	3.33	2092	380		2472
331	Trans. & Dist. Mains	38	%	2.63	11416	1348		12764
333	Services	35	%	2.86	21	1		22
334	Meter & Meter Installations	17	%	5.88	3274	494		3768
335	Hydrants	40	%	2.5	1301	236		1537
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment	6	%	16.67	1965	330		2295
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		%					
	Totals				\$ 29545	\$ 4876	\$ 0	\$ 34421 *

* This amount should tie to Sheet F-5.

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

YEAR OF REPORT DECEMBER 31, 2001

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 -----	1217
616	Fuel for Power Production -----	_____
618	Chemicals -----	144
620	Materials and Supplies -----	_____
630	Contractual Services:	
	Operator and Management -----	_____
	Testing -----	3756
	Other -----	4843
640	Rents -----	_____
650	Transportation Expense -----	_____
655	Insurance Expense -----	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) -----	_____
670	Bad Debt Expense -----	_____
675	Miscellaneous Expenses -----	515
	Total Water Operation And Maintenance Expense -----	\$ <u>11975</u> *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0	43	48	48
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
Total			43	48	48

** D = Displacement
C = Compound
T = Turbine

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

YEAR OF REPORT	
DECEMBER 31.	2001

SYSTEM NAME: LAKE IDLEWILD ESTATES

PUMPING AND PURCHASED WATER STATISTICS

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January		736		736	
February		794		794	2148
March		816		816	
April		1018		1018	
May		1270		1270	3157
June		799		799	
July		669		669	
August		845		845	2367
September		779		779	
October		963		963	
November		1064		1064	3199
December		1202		1202	
Total for Year		10955		10955	10871

*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, 2001

SYSTEM NAME: LAKE IDLEWILD ESTATES

WELLS AND WELL PUMPS
(If Available)

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

*Submersible, centrifugal, etc.

RESERVOIRS

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

HIGH SERVICE PUMPING

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

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

YEAR OF REPORT DECEMBER 31, 2001

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 _____	NOT IN USE NOW	765	_____
Reverse Osmosis _____	BACKUP ONLY	N/A	_____
Lime Treatment	_____	_____	_____
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 48 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:
 $ERC = (\text{Total SFR Gallons Sold} / 365 \text{ days} / 350 \text{ gallons per day})$.

WASTEWATER OPERATING SECTION

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

CERTIFICATION OF ANNUAL REPORT

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

YES
 XXX

NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

YES
 XXX

NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES
 XXX

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
 XXX

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. Y 3. Y 4. Y



(signature of chief executive officer of the utility) *per* *

1. Y 2. Y 3. Y 4. Y



(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.