

**OFFICIAL COPY**  
**DIVISION OF**  
**WATER AND SEWER**  
**CLASS "C"**  
**Do Not Remove from this Office**

# **WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$200,000 Each)

# **ANNUAL REPORT**

OF  
WU639 -02-AR  
W.B.B. UTILITIES, INC.  
4116 BAIR AVENUE  
FRUITLAND PARK, FL 34731-5616  
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, 2002**

RECEIVED  
PUBLIC SERVICE  
COMMISSION REGULATION

03 MAY -1 AM 9:10

RECEIVED  
PUBLIC SERVICE  
COMMISSION REGULATION

## 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)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
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
Payment 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
WATER OPERATING SECTION	PAGE
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
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# **FINANCIAL SECTION**

REPORT OF

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

04116 BAIR AVENUE FRUITLAND PARK, FL 34731-5616 Mailing Address	04116 BAIR AVEUNE FRUITLAND PARK, FL LAKE Street Address County
Telephone Number (352)787-4347 or (352)787-3107 Fax Number (352)787-3493	Date Utility First Organized 03/26/80 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 34731-5616 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	\$

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential_____		\$ 29,232	\$ _____	\$ _____	\$ 29,232
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		11,200	_____	_____	11,200
Other (Specify)Late Chg & Reconnection Fees		50	_____	_____	50
<b>Total Gross Revenue__</b>		<b>\$ 40,482</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 40,482</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>					
	W-3 S-3	\$ 12,370	\$ _____	\$ _____	\$ 12,370
Depreciation Expense_____	F-5	4,819	_____	_____	4,819
CIAC Amortization Expense_	F-8	-1,918	_____	_____	-1,918
Taxes Other Than Income__	F-7	4,468	_____	_____	4,468
Income Taxes_____	F-7	_____	_____	_____	0
<b>Total Operating Expense</b>		<b>\$ 19,739</b>	<b>_____</b>	<b>_____</b>	<b>\$ 19,739</b>
<b>Net Operating Income (Loss)</b>		<b>\$ 20,743</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 20,743</b>
<b>Other Income:</b>					
_____		\$ _____	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses_____		\$ 1,631	\$ _____	\$ _____	\$ 1,631
Interest Expense_____		7,967	_____	_____	7,967
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ 11,145</b>	<b>\$ N/A</b>	<b>\$ N/A</b>	<b>\$ 11,145</b>

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

YEAR OF REPORT  
DECEMBER 31, 2002

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	\$ 139969	\$ 137466
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>39240</u>	<u>34421</u>
Net Utility Plant -----		\$ <u>100729</u>	\$ <u>103045</u>
Cash -----		4977	2200
Customer Accounts Receivable (141) -----		7491	9513
Other Assets (Specify): -----			
<b>NON UTIL PROP NET OF ACCUM DEPREC</b>		<u>3713</u>	<u>5016</u>
<b>Total Assets</b> -----		\$ <u><u>116910</u></u>	\$ <u><u>119774</u></u>
<b>Liabilities and Capital:</b>			
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>-78148</u>	<u>-89294</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
<b>Total Capital</b> ___(DEFICIT) -----		\$ <u><u>-33978</u></u>	\$ <u><u>-45124</u></u>
Long Term Debt (224) -----	F-6	\$ <u>97022</u>	\$ <u>124060</u>
Accounts Payable (231) -----		<u>605</u>	<u>440</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>1834</u>	<u>1494</u>
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>51427</u>	<u>38904</u>
<b>Total Liabilities and Capital</b> -----		\$ <u><u>116910</u></u>	\$ <u><u>119774</u></u>

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

YEAR OF REPORT DECEMBER 31, 2002
-------------------------------------

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 _____	\$ _____	\$ -89294
Changes during the year (Specify):		
<u>CURRENT YEAR PLANT OPERATING NET INCOME</u>	_____	12777
<u>CURRENT YEAR NON-UTILITY OPERATING LOSS</u>	_____	-1631
_____	_____	_____
Balance end of year _____	\$ <u>0</u>	\$ <u>-78148</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>



**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year _____	\$ <u>1494</u>	\$ _____	\$ _____	\$ <u>1494</u>
Add Accruals charged:				
State ad valorem tax _____	\$ <u>0</u>	\$ _____	\$ _____	\$ <u>0</u>
Local property tax _____	<u>2308</u>	_____	_____	<u>2308</u>
Federal income tax _____	<u>0</u>	_____	_____	<u>0</u>
State income tax _____	<u>0</u>	_____	_____	<u>0</u>
Regulatory assessment fee _____	<u>1822</u>	_____	_____	<u>1822</u>
Other (Specify) LICENSES _____	<u>60</u>	_____	_____	<u>60</u>
PAYROLL TAX _____	<u>128</u>	_____	_____	<u>128</u>
FL INTANG & CORP ANN RPT _____	<u>150</u>	_____	_____	<u>150</u>
2. Total Taxes Accrued _____	\$ <u>4468</u>	\$ _____	\$ _____	\$ <u>4468</u>
Deduct Taxes Paid:				
State ad valorem tax _____	\$ <u>0</u>	\$ _____	\$ _____	\$ <u>0</u>
Local property tax _____	<u>2308</u>	_____	_____	<u>2308</u>
Federal income tax _____	<u>0</u>	_____	_____	<u>0</u>
State income tax _____	<u>0</u>	_____	_____	<u>0</u>
Regulatory assessment fee _____	<u>1482</u>	_____	_____	<u>1482</u>
Other (Specify) LICENSES _____	<u>60</u>	_____	_____	<u>60</u>
PAYROLL TAX _____	<u>128</u>	_____	_____	<u>128</u>
FL CORP ANNUAL REPORT _____	<u>150</u>	_____	_____	<u>150</u>
3. Total Taxes Paid _____	\$ <u>4128</u>	\$ _____	\$ _____	\$ <u>4128</u>
4. Balance end of year _____ ( 1 + 2 - 3 = 4 )	\$ <u>1834</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>1834</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
<u>STANLEY M. COE D/B/A</u>	\$ _____	\$ <u>N/A</u>	<u>PLANT MAINTENANCE, PLANT</u>
<u>DIVERSIFIED WATER SERVICE</u>	\$ <u>3886</u>	\$ _____	<u>ADDITIONS AND WATER TESTING</u>
<u>HALIDAY, BAIR &amp; HUX, P.A.</u>	\$ <u>2857</u>	\$ _____	<u>ACCOUNTING &amp; TAX SERVICE</u>
<u>UTILITY PLANT TECHNICIANS</u>	\$ <u>3833</u>	\$ _____	<u>PLANT REPAIRS &amp; PLANT ADDITIONS</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

**YEAR OF REPORT**  
**DECEMBER 31, 2002**

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>49060</u>	\$ <u>N/A</u>	\$ <u>49060</u>
2) Add credits during year_____	<u>14440</u>		<u>14440</u>
SERVICE AVAILABILITY CHARGES	\$ _____	\$ _____	\$ <u>0</u>
3) Total_____	<u>63500</u>		<u>63500</u>
4) Deduct charges during the year_____			<u>0</u>
5) Balance end of year_____	<u>63500</u>		<u>63500</u>
6) Less Accumulated Amortization_____	<u>12073</u>		<u>12073</u>
7) Net CIAC_____	\$ <u>51427</u>	\$ <u>N/A</u>	\$ <u>51427</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>8</u>	\$ <u>793</u>	\$ <u>6344</u>
MAIN EXTENSION CHARGE	<u>8</u>	<u>887</u>	<u>7096</u>
METER INSTALLATION CHARGE	<u>8</u>	<u>110</u>	<u>880</u>
INITIAL CONNECTION CHARGE	<u>8</u>	<u>15</u>	<u>120</u>
Total Credits During Year (Must agree with line # 2 above.)_____			\$ <u>14440</u>
			\$ <u>N/A</u>

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>10155</u>	\$ _____	\$ <u>10155</u>
Add Credits During Year:_____	<u>1918</u>		<u>1918</u>
Deduct Debits During Year:_____			
Balance End of Year (Must agree with line #6 above.)	\$ <u>12073</u>	\$ <u>N/A</u>	\$ <u>12073</u>

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

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

YEAR OF REPORT DECEMBER 31, 2002
-------------------------------------

**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>NOT APPLICABLE</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, 2002**

**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	959	_____	2029
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	366	_____	9146
330	Distribution Reservoirs and Standpipes_____	11410	_____	_____	11410
331	Transmission and Distribution Lines_____	51229	1178	_____	52407
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_____	3038	_____	_____	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_____	\$ 137466	\$ 2503	\$ 0	\$ 139969

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

YEAR OF REPORT  
DECEMBER 31, 2002

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 %	\$ 516	\$ 55		\$ 571
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	27	%	3.7 %	5143	381		5524
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13 %	-1025	494		-531
310	Power Generating Equipment	17	%	5.88 %	1110	179		1289
311	Pumping Equipment	17	%	5.88 %	2982	766		3748
320	Water Treatment Equipment	33	%	3.03 %	2837	271		3108
330	Distribution Reservoirs & Standpipes	30	%	3.33 %	2472	381		2853
331	Trans. & Dist. Mains	38	%	2.63 %	12764	1364		14128
333	Services	35	%	2.86 %	22	1		23
334	Meter & Meter Installations	17	%	5.88 %	3768	493		4261
335	Hydrants	40	%	2.5 %	1537	237		1774
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment	6	%	16.67 %	2295	197		2492
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				\$ 34421	\$ 4819	\$ 0	\$ 39240 *

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

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

YEAR OF REPORT DECEMBER 31, 2002
-------------------------------------

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		1042		1042	
February		805		805	2912
March		1393		1393	
April		1549		1549	
May		1626		1626	4402
June		1157		1157	
July		944		944	
August		950		950	2886
September		1174		1174	
October		1633		1633	
November		1488		1488	3655
December		831		831	
Total for Year		14592		14592	13855

\*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, 2002**

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, 2002
-------------------------------------

**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	LIQUID CHLORINE	_____
Make _____	CHEM TANK PULSIFD	PULSATRON ELECTRONIC METERING PUMP	_____
Permitted Capacity(GPD)_	24	94	_____
High service pumping	_____	_____	_____
Gallons per minute ___	NOT IN USE NOW	N/A	_____
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	GAS GENERATOR	_____

**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. ONLY 59 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 \* 10. NOTE: ONLY 20 LOTS REMAIN FOR HOOK UP TO SYSTEM.
- 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**

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

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

YEAR OF REPORT  
DECEMBER 31, 2002

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><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.	2.	3.	4.	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>Richard G. Bain</u> PRESIDENT *
				(signature of chief executive officer of the utility)

Date: 3-21-03

1.	2.	3.	4.	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<u>Mike Alford</u> TREASURER *
				(signature of chief financial officer of the utility)

Date: 4/29/03

\* 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.