

# CLASS "C"

## WATER and/or SEWER UTILITIES

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

# ANNUAL REPORT

WU639

WU 35

W.B.B. Utilities, Inc.

4116 Bair Avenue

Fruitland Park, FL 34731-9647

Exact Legal Name of Respondent

531<sup>W</sup>

Certificate Number(s)

RECEIVED

MAY 01 1995

Florida Public Service Commission  
Division of Water and Wastewater



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DIVISION OF  
WATER AND SEWER

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FOR THE  
YEAR ENDED DECEMBER 31, 19 94

## General Instructions

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

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

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**REPORT OF**

W.B.B. Utility, Inc.  
(Exact name of utility)

04116 Bair Avenue  
(Address)

Fruitland Park, FL 34731

Lake  
(County)

Telephone Number (904) 787-4347 or (904)787-3107 Date Utility First Organized: 03/26/80

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

Individual  Partnership  Sub Chapter S Corporation  1120 Corporation

Location where books and records are located: 04116 Bair Avenue, Fruitland Park, FL 34731

Names of subdivisions where service is provided: Lake Idlewild Estates

**CONTACTS:**

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Richard E. Bair</u>	<u>President</u>	<u>04116 Bair Avenue</u> <u>Fruitland Park, FL 34731</u>	XXXXXXXXXXXX
Person who prepared this report: <u>Vicki S. Bair</u>	<u>Treasurer/CPA</u>	<u>04223 Bair Avenue</u> <u>Fruitland Park, FL 34731</u>	XXXXXXXXXXXX
Officers and Managers: <u>Richard E. Bair</u>	<u>President</u>	<u>04116 Bair Avenue</u> <u>Fruitland Park, FL 34731</u>	\$ -0-
<u>Nancy W. Marshall</u>	<u>Vice President</u>	<u>04128 Bair Ave, FP, FL 34731</u>	\$ -0-
<u>Molly W. Bair</u>	<u>Secretary</u>	<u>04116 Bair Ave, FP, FL 34731</u>	\$ -0-
<u>Vicki S. Bair</u>	<u>Treasurer</u>	<u>04223 Bair Ave, FP, FL 34731</u>	\$ -0-
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership In Utility	Principal Business Address	Salary Charged Utility
<u>Richard E. Bair</u>	<u>33 1/3</u>	<u>04116 Bair Ave, FP, FL 34731</u>	\$ -0-
<u>Nancy W. Marshall</u>	<u>16 2/3</u>	<u>04128 Bair Ave, FP, FL 34731</u>	\$ -0-
<u>Robert M. Marshall Credit Shelter Trust</u>	<u>16 2/3</u>	<u>04128 Bair Ave, FP, FL 34731</u>	\$ -0-
<u>Richard S. &amp; Vicki S. Bair, JTWROS</u>	<u>16 2/3</u>	<u>04223 Bair Ave, FP, FL 34731</u>	\$ -0-
<u>William E. &amp; Diane B. Hall, JTWROS</u>	<u>16 2/3</u>	<u>3616 Chelsea St, Orlando FL 32803</u>	\$ -0-

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT  
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INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
Gross Revenue:					
Residential -----		\$ 10,674	\$ N/A	\$ N/A	\$ 10,674
Commercial -----					
Industrial -----					
Multiple Family -----					
Guaranteed Revenues -----					
Other (Specify) -----		129			129
Total Gross Revenue		\$ 10,803	\$	\$	\$ 10,803
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	\$ 8,520	\$	\$	\$ 8,520
Depreciation Expense	F-5	1,379			1,379
Amortization Expense(CIAC)		(646)			(646)
Taxes Other Than Income	F-7	1,898			1,898
Income Taxes	F-7	-0-			-0-
Total Operating Expense		\$ 11,151	\$	\$	\$ 11,151
Net Operating Income (Loss)		\$ (348)	\$	\$	\$ (348)
Other Income:					
Nonutility Income		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ 1,705	\$	\$	\$ 1,705
Interest Expense		1,422			1,422
Net Income (Loss)		\$ (3,475)	\$ N/A	\$ N/A	\$ (3,475)

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 19 <u>94</u>
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COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant In Service (101-105) -----	F-5,W-1,S-1	\$ 40,669	\$ 40,669
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	7,136	5,757
Net Utility Plant -----		\$ 33,533	\$ 34,912
Cash -----		3,098	380
Customer Accounts Receivable (141) -----		2,137	-0-
Other Assets (Specify) -----			
Rate Case Expenses, Net of Accum. Amortiz. -----		688	1,032
Non Utility Property, Net of Accum. Deprec. -----		17,822	16,424
-----			
-----			
Total Assets -----		\$ 57,278	\$ 52,748
<b>Liabilities And Capital:</b>			
Common Stock Issued (201) -----	F-6	\$ 7,500	\$ 7,500
Preferred Stock Issued (204) -----	F-6		
Other Paid In Capital (211) -----		36,670	35,248
Retained Earnings (215) -----	F-6	(37,355)	(33,880)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ 6,815	\$ 8,868
Long-Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		1,511	-0-
Notes Payable (232) -----		31,090	25,852
Customer Deposits (235) -----			
Accrued Taxes (236) -----		480	
Other Liabilities (Specify) -----			
-----			
-----			
Advances For Construction -----			
Contributions In Aid Of Construction - Net (271-272) -----	F-8	17,382	18,028
Total Liabilities And Capital -----		\$ 57,278	\$ 52,748

UTILITY NAME: W.B.B. Utilities, Inc.

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NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101)	\$ 40,669	\$ N/A	\$ N/A	\$ 40,669
Construction Work In Progress (105)				
Other (Specify)				
Total Utility Plant	\$ <u>40,669</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>40,669</u>

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year	\$ 5,757	\$ N/A	\$ N/A	\$ 5,757
Credits During Year:				
Accruals charged to depreciation account	\$ 1,379			\$ 1,379
Salvage				
Other credits (specify)				
Total credits	\$ <u>1,379</u>	\$	\$	\$ <u>1,379</u>
Debits During Year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
Total debits	\$ <u>-0-</u>	\$	\$	\$ <u>-0-</u>
Balance End Of Year	\$ <u>7,136</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>7,136</u>

UTILITY NAME: W.B.B. Utilities, Inc.

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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share -----	\$1.00	N/A
Shares authorized -----	7500	N/A
Shares issued and outstanding -----	7500	N/A
Total par value of stock issued -----	\$7500	N/A
Dividends declared per share for year -----	-0-	N/A

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year -----	\$ -----	\$ (33,880)
Changes during the year (specify):		
Current Year Plant Operating Loss -----		(1,770)
Current Year Nonutility Operating Loss -----		(1,705)
-----		
Balance end of year -----	\$ <u>None</u>	\$ <u>(37,355)</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year -----	\$ N/A	\$ N/A
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	Pymts	
Note Payable - Stockholders, Due on Demand -----	5%	N/A <sup>①</sup>	31,090
-----			
Total -----			\$ <u>31,090</u>

① Interest is not actually paid but is credited to Acct #211, Other Paid in Capital.



UTILITY NAME: W.B.B. Utilities, Inc.

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TAXES ACCRUED ( 236 )

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$ -0-	\$ N/A	\$ N/A	\$ -0-
Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	841			841
Federal income tax				
State income tax				
Regulatory assessment fee	765			765
Other (Specify) <u>FL Intangible</u>	62			62
<u>Corp Annual Filing Fee</u>	200			200
<u>Occupational License</u>	30			30
<u>Total Taxes Accrued</u>	\$ 1,898	\$	\$	\$ 1,898
Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	841			841
Federal income tax				
State income tax				
Regulatory assessment fee	285			285
Other (Specify) <u>FL Intangible</u>	62			62
<u>Corp Annual Filing Fee</u>	200			200
<u>Occupational License</u>	30			30
<u>Total Taxes Paid</u>	\$ 1,418	\$	\$	\$ 1,418
Balance end of year	\$ 480	\$ N/A	\$ N/A	\$ 480

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more.

Name of Recipient	Amount	Description of Service
Stan Coe d/b/a Diversified	\$	
Water Services	\$ 3,769	Water Testing & System Maintenance
Davis & Davis, P.A.	\$ 224	Legal Services
Haliday, Bair & Hux, P.A.	\$ 2,205	Accounting Services & Tax Preparation
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

UTILITY NAME: W.B.B. Utilities, Inc.

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CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year	\$ 20,687	\$ N/A	\$ 20,687
Add credits during year			
<u>Total</u>	\$ -0- 20,687	\$	\$ -0- 20,687
Deduct charges during year			
Balance end of year	20,687		20,687
Less Accumulated Amortization	3,305		3,305
Net CIAC	\$ 17,382	\$ N/A	\$ 17,382

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Sewer
Sub-total	None	\$ None	\$ N/A
Report below all capacity charges, main extension charges and customer connections charges recieved during the year.			
Description of Charge	Number of Connections	Charge per Connection	
		\$	\$
Total Credits During Year		\$ None	\$ N/A

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

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 19 <u>94</u>
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SCHEDULE 'A'

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

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

- (1) Should equal amounts on Schedule B, Column (f), Page F-25.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	<u>. N/A</u> %
Commission order approving AFUDC rate:	<u>N/A</u>

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

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 1994
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SCHEDULE 'B'

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
<b>Total</b>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u>

(1) Explain below all adjustments made in Column (e):

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT  
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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	1,905			1,905
304	Structures and Improvements	821			821
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	10,299			10,299
308	Infiltration Galleries and Tunnels				
309	Supply Mains	3,926			3,926
310	Power Generation Equipment	1,710			1,710
311	Pumping Equipment	3,104			3,104
320	Water Treatment Equipment	3,696			3,696
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	13,610			13,610
333	Services	44			44
334	Meters and Meter Installations	1,554			1,554
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment				
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	\$ 40,669	\$ None	\$ None	\$ 40,669

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

YEAR OF REPORT  
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Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements	28	%	3.57 %	232		29	261
305	Collecting & Impounding Reservoirs		%					
306	Lake River & Other Intakes		%					
307	Well & Springs	27	%	3.70 %	2,091		381	2,472
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13 %	479		123	602
310	Power Generating Equipment	17	%	5.88 %	188		101	289
311	Pumping Equipment	17	%	5.88 %	1,138		183	1,321
320	Water Treatment Equipment	33	%	3.03 %	1,000		112	1,112
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains	38	%	2.63 %	3,599		358	3,957
333	Services	35	%	2.86 %	12		1	13
334	Meter & Meter Installations	17	%	5.88 %	423		91	514
335	Hydrants		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%					
341	Transportation Equipment		%					
342	Stores Equipment		%					
393	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment (Adj)	Per SARC Audit	%	1993 %	(3,405)			(3,405)
348	Other Tearable Plant		%					
	Totals				\$ 5,757	\$ -0-	\$ 1,379	\$ 7,136

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT  
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WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ -
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	-
604	Employee Pensions and Benefits	-
610	Purchased Water	-
615	Purchased Power	1,162
616	Fuel for Power Production	-
618	Chemicals	528
620	Materials and Supplies	-
630	Contractual Services	6,198
640	Rents	-
650	Transportation Expense	-
655	Insurance Expense	-
665	Regulatory Commission Expenses	344
670	Bad Debt Expense	-
675	Miscellaneous Expenses	288
	Total Water Operation And Maintenance Expense	\$ 8,520

WATER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Metered Customers:				
5/8 X 3/4"	26	1	-	27
1"	-	-	-	-
1 - 1/2"	-	-	-	-
2"	-	-	-	-
2 - 1/2"	-	-	-	-
3"	-	-	-	-
Other (Specify):				
_____	-	-	-	-
_____	-	-	-	-
Unmetered Customers	-0-	-0-	-0-	-0-
Total Customers	26	1	-0-	27

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT  
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SYSTEM NAME: Lake Idlewild Estates

PUMPING AND PURCHASED WATER STATISTICS

(a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER FROM WELLS (Omit 000's) (c)	ACCOUNTED FOR LOSS THROUGH LINE FLUSHING ETC. (OMIT 000'S) (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		330		330	1,330
February		313		313	
March		568		568	2,126
April		667		667	
May		797		797	862
June		433		433	
July		353		353	1,250
August		291		291	
September		327		327	5,568
October		370		370	
November		316		316	
December		279		279	
Total for year	<u>-0-</u>	<u>5,044</u>	<u>Unknown</u>	<u>5,044</u>	

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery \_\_\_\_\_

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

N/A

MAINS (Feet)

Kind of Pipe (Cast iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Plastic (PVC)	6"	2,200	-0-	-0-	2,200



UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT  
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SYSTEM NAME: Lake Idlewild Estates

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1,981			
Types of Well Construction and Casing	Steel			
Depth of Wells	210 ft			
Diameters of Wells	6"			
Pump - GPM	50			
Motor - HP	5			
Yields of Wells in GPD	10,000			
Auxiliary Power	N/A			

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	Steel			
Capacity of Tank	1,000			
Ground or Elevated	Elevated			

HIGH SERVICE PUMPING

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer	Gould			
Type	Sub			
Rated Horsepower	50			
Pumps				
Manufacturer	Gould			
Type	Sub			
Capacity in GPM	50			
Average Number Of Hours Operated Per Day	24			
Auxiliary Power	None			

Utility Name W.B.B. Utilities, Inc.

YEAR OF REPORT  
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SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	<u>10,000</u>		
Type of source	<u>Deep Well</u>		

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	<u>Liquid Chlorine</u>		
Make	<u>Chem Tank Pullasfeeder</u>		
Gals. per day capacity	<u>24</u>		
Method of measurement	<u>Testing</u>		

OTHER WATER SYSTEM INFORMATION

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

- Present ERC's \* now being served 5,500
- Present ERC's \* that system can efficiently serve 7,500
- Estimated annual increase in ERC's \* Unknown
- List fire fighting facilities and capacities None
- List percent of certificated area where service connections are installed (total for each county) 82%
- What is the current need for system upgrading and/or expansion? None
- What are plans for future system upgrading and/or expansion? Addition of second phase to subdivision - planned for 1995
- Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? Yes, Frank J. Banning, Consulting Engineer, 1017 West Dixie Avenue, Leesburg, FL 34748
- Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? Yes

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

SEWER UTILITY PLANT ACCOUNTS

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER

YEAR OF REPORT  
 DECEMBER 31, 19 94

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures and Improvements	--	-- %	\$ --	--	--	--	\$ --
360	Collection Sewers - Force	--	-- %	\$ --	--	--	--	--
361	Collection Sewers - Gravity	--	-- %	\$ --	--	--	--	--
362	Special Collecting Structures	--	-- %	\$ --	--	--	--	--
363	Services to Customers	--	-- %	\$ --	--	--	--	--
364	Flow Measuring Devices	--	-- %	\$ --	--	--	--	--
365	Flow Measuring Installations	--	-- %	\$ --	--	--	--	--
370	Receiving Wells	--	-- %	\$ --	--	--	--	--
371	Pumping Equipment	--	-- %	\$ --	--	--	--	--
380	Treatment and Disposal Equipment	--	-- %	\$ --	--	--	--	--
381	Plant Sewers	--	-- %	\$ --	--	--	--	--
382	Outfall Sewer Lines	--	-- %	\$ --	--	--	--	--
389	Other Plant and Miscellaneous Equipment	--	-- %	\$ --	--	--	--	--
390	Office Furniture and Equipment	--	-- %	\$ --	--	--	--	--
391	Transportation Equipment	--	-- %	\$ --	--	--	--	--
392	Stores Equipment	--	-- %	\$ --	--	--	--	--
393	Tools, Shop and Garage Equipment	--	-- %	\$ --	--	--	--	--
394	Laboratory Equipment	--	-- %	\$ --	--	--	--	--
395	Power Operated Equipment	--	-- %	\$ --	--	--	--	--
396	Communication Equipment	--	-- %	\$ --	--	--	--	--
397	Miscellaneous Equipment	--	-- %	\$ --	--	--	--	--
398	Other Tangible Plant	--	-- %	\$ --	--	--	--	--
	Totals			\$	N/A	\$	N/A	\$

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 19 <u>94</u>
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**SEWER OPERATION AND MAINTENANCE EXPENSE**

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

**SEWER CUSTOMERS**

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

PUMPING EQUIPMENT

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

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS AND MANHOLES

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

UTILITY NAME: W.B.B. Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 19 94

SYSTEM NAME: Lake Idlewild Estates

TREATMENT PLANT

Manufacturer	-----	-----	-----
Type	-----	-----	-----
"Steel" or "Concrete"	-----	-----	-----
Total Capacity	-----	-----	-----
Average Daily Flow	-----	-----	-----
Effluent Disposal	-----	-----	-----
Total Gallons of Sewage Treated	NOT APPLICABLE		-----

MASTER LIFT STATION PUMPS

Manufacturer	-----	-----	-----	-----	-----
Capacity	-----	-----	-----	-----	-----
Motor : Mfr.	-----	-----	-----	-----	-----
Horsepower	-----	-----	-----	-----	-----
Power (Electric or Mechanical)	NOT APPLICABLE		-----	-----	-----

OTHER SEWER SYSTEM INFORMATION

1. Present number of ERC's \* being served NOT APPLICABLE

2. Maximum number of ERC's \* which can be -----

3. Estimated annual increase in ERC's \* -----

4. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. -----

5. State any plans and estimated completion dates for any enlargements of this system -----

6. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:

- a. Evaluation of the present plant or plants in regard to meeting the DER's rules.
- b. Plans for funding and construction of the required upgrading.
- c. Have these plans been coordinated with the DER? -----
- d. Do they concur? -----
- e. When will construction begin? -----

7. In what percent of your certificated area have service connections been installed? ----- %

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

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

CERTIFICATION OF ANNUAL REPORT

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

- YES NO  
 ( ) 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
- YES NO  
 ( ) 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES NO  
 ( ) 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
- YES NO  
 ( ) 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.	<u>Richard E. Bair</u> (signature of chief executive officer of the utility)	*
(Y)	(Y)	(Y)	(Y)		

1.	2.	3.	4.	<u>Richard Bair</u> (signature of chief financial officer of the utility)	*
(Y)	(Y)	(Y)	(Y)		

\* 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.



**W.B.B. Utilities, Inc.**  
**Attachment to 1994 Class "C" Annual Report**

Please be advised that included in this annual report is the following additional information for your review.

As per discussion with Paulette Dewberry, since the utility was using the cash basis of accounting through December 31, 1993, the year 1994 contains adjustments to change to the accrual basis of accounting.

The following adjustments have been made:

Pages F-3 & F-4:

Accounts Receivable recorded: (Therefore, five quarters of income recorded on annual report)	\$2,137
--	---------

Accounts Payable recorded:	\$1,511
Breakdown: Chemicals \$ 153	
Utilities \$ 108	
Accounting \$ 223	
Water Testing \$1,027	
(Therefore, thirteen months of expenses recorded)	

Pages F-3, F-4 & F-7

Accrued Taxes (Regulatory Assessment Fee)	\$480
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