

CLASS "C"

WATER and/or SEWER UTILITIES

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

ANNUAL REPORT

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

Exact Legal Name of Respondent

531 W
Certificate Number(s)

RECEIVED

APR 29 1996

Florida Public Service Commission
Division of Water and Wastewater

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WATER AND SEWER
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FOR THE
YEAR ENDED DECEMBER 31, 19 95

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

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
Payments For Services Rendered By Other Than Employees	F-7
Contributions In Aid Of Construction	F-8
Cost Of Capital Used For AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
<hr/>	
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
Other Water System Information	W-6
<hr/>	
Sewer Operating Section	Page
Sewer Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation By Primary Account - Sewer	S-2
Sewer Operation and Maintenance Expense	S-3
Sewer Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Other Sewer System Information	S-5
<hr/>	
Verification Section	Page
Verification	V-1

REPORT OF

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

04116 Bair Avenue
(Address)

Fruitland Park, FL 34731

Lake
(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 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: Richard E. Bair	President	04116 Bair Avenue Fruitland Park, FL 34731	XXXXXXXXXXXX
Person who prepared this report: Vicki S. Bair	Treasurer/CPA	04223 Bair Avenue Fruitland Park, FL 34731	XXXXXXXXXXXX
Officers and Managers: Richard E. Bair	President	04116 Bair Avenue Fruitland Park, FL 34731	\$ 600.00
Nancy W. Marshall	Vice President	04128 Bair Ave, FP, FL 34731	\$ -0-
Molly W. Bair	Secretary	04116 Bair Ave, FP, FL 34731	\$ -0-
Vicki S. Bair	Treasurer	04223 Bair Ave, FP, FL 34731	\$ -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
Richard E. Bair	33 1/3	04116 Bair Ave, FP, FL 34731	\$ 600.00
Nancy W. Marshall	16 2/3	04128 Bair Ave, FP, FL 34731	\$ -0-
Robert M. Marshall Credit Shelter Trust	16 2/3	04128 Bair Ave, FP, FL 34731	\$ -0-
Richard S. & Vicki S. Bair, JTWR03	16 2/3	04223 Bair Ave, FP, FL 34731	\$ 600.00
William E. & Diane B. Hall, JTWR03	16 2/3	3616 Chelsea St, Orlando, FL 32803	\$ -0-
			\$

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

YEAR OF REPORT DECEMBER 31, 19 <u>95</u>

INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
Gross Revenue:					
Residential -----		\$ 10,034	\$ N/A	\$ N/A	\$ 10,034
Commercial -----					
Industrial -----					
Multiple Family -----					
Guaranteed Revenues -----					
Other (Specify) -----					
Total Gross Revenue -----		\$ 10,034	\$	\$	\$ 10,034
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	\$ 7,803	\$	\$	\$ 7,803
Depreciation Expense -----	F-5	3,010			3,010
Amortization Expense -----		(646)			(646)
Taxes Other Than Income -----	F-7	1,773			1,773
Income Taxes -----	F-7				
Total Operating Expense -----		\$ 11,940	\$	\$	\$ 11,940
Net Operating Income (Loss) -----		\$ (1,906)	\$	\$	\$ (1,906)
Other Income:					
Nonutility Income -----		\$	\$	\$	\$

Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ 2,249	\$	\$	\$ 2,249
Interest Expense -----					

Net Income (Loss) -----		\$ (4,155)	\$ N/A	\$ N/A	\$ (4,155)

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

YEAR OF REPORT
DECEMBER 31, 1995

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant In Service (101-105) -----	F-5,W-1,S-1	\$ 131,279	\$ 40,669
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	6,220	7,136
Net Utility Plant -----		\$ 125,059	\$ 33,533
Cash -----		952	3,098
Customer Accounts Receivable (141) -----		2,483	2,137
Other Assets (Specify) -----			
Rate Case Expenses, Net of Accum. Amortiz. Non Utility Property, Net of Accum. Deprec. -----		344	688
		17,725	17,822
Total Assets -----		\$ 146,563	\$ 57,278
Liabilities And Capital:			
Common Stock Issued (201) -----	F-6	\$ 7,500	\$ 7,500
Preferred Stock Issued (204) -----	F-6		
Other Paid In Capital (211) -----		36,670	36,670
Retained Earnings (215) -----	F-6	(41,510)	(37,355)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ 2,660	\$ 6,815
Long-Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		380	1,511
Notes Payable (232) -----		126,234	31,090
Customer Deposits (235) -----			
Accrued Taxes (236) -----		553	480
Other Liabilities (Specify) -----			
Advances For Construction -----			
Contributions In Aid Of Construction - Net (271-272) -----	F-8	16,736	17,382
Total Liabilities And Capital -----		\$ 146,563	\$ 57,278

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

YEAR OF REPORT DECEMBER 31, 19 <u>95</u>

NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101)	\$ 131,279	\$	\$	\$ 131,279
Construction Work In Progress (105)				
Other (Specify)				
Total Utility Plant	\$ 131,279	\$ N/A	\$ N/A	\$ 131,279

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year	\$ 7,136	\$	\$	\$ 7,136
Credits During Year:				
Accruals charged to depreciation account	\$ 3,010	\$	\$	\$ 3,010
Salvage				
Other credits (specify)				
Total credits	\$ 3,010	\$	\$	\$ 3,010
Debits During Year:				
Book cost of plant retired	\$ 3,926	\$	\$	\$ 3,926
Cost of removal				
Other debits (specify)				
Total debits	\$ 3,926	\$	\$	\$ 3,926
Balance End Of Year	\$ 6,220	\$ N/A	\$ N/A	\$ 6,220

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

YEAR OF REPORT DECEMBER 31, 1995

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 -----	\$ -----	\$ (37,355)
Changes during the year (specify):		
- Current Year Plant Operating Loss -----		(1,906)
- Current Year Non Utility Operating Loss -----		(2,249)

Balance end of year -----	\$ <u>None</u>	\$ <u>(41,510)</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	

Total -----			\$ <u>N/A</u>

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

YEAR OF REPORT
DECEMBER 31, 1995

TAXES ACCRUED (236)

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$ 480	\$	\$	\$ 480
Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	890			890
Federal income tax				
State income tax				
Regulatory assessment fee	452			452
Other (Specify) <u>FL Intangible</u>	70			70
<u>Corp. Annual Rpt. & Occup. Lic</u>	260			260
<u>Payroll Taxes</u>	101			101
Total Taxes Accrued	\$ 1,773	\$	\$	\$ 1,773
Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	890			890
Federal income tax				
State income tax				
Regulatory assessment fee	480			480
Other (Specify) <u>FL Intangible</u>	70			70
<u>Corp. Annual Rpt. & Occup. Lic.</u>	260			260
Total Taxes Paid	\$ 1,700	\$	\$	\$ 1,700
Balance end of year	\$ 553	\$ N/A	\$ N/A	\$ 553

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
<u>Stan Coe d/b/a Diversified</u>	\$	
<u>Water Services</u>	\$ 3,024	<u>Water Testing</u>
<u>Davis & Davis, P.A.</u>	\$ 62	<u>Legal Services</u>
<u>Haliday, Bair & Hux, P.A.</u>	\$ 1,609	<u>Accounting & Tax Services</u>
<u>H.C. Connell, Inc.</u>	\$ 51,013	<u>Construction</u>
<u>Tavares Electric Motor Repair</u>	\$ 39,257	<u>Construction</u>
<u>F.J. (Jack) Banning, Jr. P.E.</u>	\$ 2,875	<u>Engineering</u>
	\$	
	\$	
	\$	
	\$	
	\$	

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			
Total	20,687		20,687
Deduct charges during year			
Balance end of year	20,687		20,687
Less Accumulated Amortization	3,952		3,952
Net CIAC	\$ 16,735	\$ N/A	\$ 16,735

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	\$ 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, 1995

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)		%	%	%
Total	\$ <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, 19 <u>95</u>

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)					
Total	<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):

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	14,980	3,926	14,980
310	Power Generation Equipment	1,710			1,710
311	Pumping Equipment	3,104	9,907		13,011
320	Water Treatment Equipment	3,696	4,210		7,906
330	Distribution Reservoirs and Standpipes		11,410		11,410
331	Transmission and Distribution Mains	13,610	36,342		49,952
333	Services	44			44
334	Meters and Meter Installations	1,554	6,835		8,389
335	Hydrants		9,460		9,460
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment		1,392		1,392
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	\$ 94,536	\$ 3,926	\$ 131,279

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

YEAR OF REPORT
DECEMBER 31, 1995

Acct. No. (a)	Account (b)	Average 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 %	261		30	291
305	Collecting & Injourding Reservoirs		%					
306	Lake River & Other Intakes		%					
307	Well & Springs	27	%	3.70 %	2,472		382	2,854
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13 %	602	3,926	234	(3,090)
310	Power Generating Equipment	17	%	5.88 %	289		100	389
311	Pumping Equipment	17	%	5.88 %	1,321		474	1,795
320	Water Treatment Equipment	33	%	3.03 %	1,112		236	1,348
330	Distribution Reservoirs & Standpipes	30	%	3.33 %	-0-		190	190
331	Trans. & Dist. Mains	38	%	2.63 %	3,957		837	4,794
333	Services	35	%	2.86 %	13		1	14
334	Meter & Meter Installations	17	%	5.88 %	514		292	806
335	Hydrants	40	%	2.40 %	-0-		118	118
339	Other plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%					
341	Transportation Equipment	6	%	16.67 %	-0-		116	116
342	Stores Equipment		%					
393	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment (Adjmt Per Satic Audit)		%	-1993 %	(3,405)			(3,405)
348	Other Tangible Plant		%					
	Totals				\$ 7,136	\$ 3,926	\$ 3,010	\$ 6,220

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

YEAR OF REPORT
DECEMBER 31, 1995

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ ---
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	1,200
604	Employee Pensions and Benefits	---
610	Purchased Water	---
615	Purchased Power	1,006
616	Fuel for Power Production	---
618	Chemicals	155
620	Materials and Supplies	109
630	Contractual Services	4,695
640	Rents	---
650	Transportation Expense	---
655	Insurance Expense	---
665	Regulatory Commission Expenses	344
670	Bad Debt Expense	---
675	Miscellaneous Expenses	296
	Total Water Operation And Maintenance Expense	\$ <u>7,803</u>

WATER CUSTOMERS

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

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

YEAR OF REPORT
DECEMBER 31, 1995

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		341		341	} 962 } 1,612 } 924 } 881
February		309		309	
March		415		415	
April		420		420	
May		628		628	
June		423		423	
July		440		440	
August		341		341	
September		288		288	
October		306		306	
November		382		382	
December		415		415	
Total for year	-0-	4,708		4,708	4,379

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

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	760	-0-	2,960
Plastic (PVC)	8"	-0-	2,700	-0-	2,700

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

YEAR OF REPORT
DECEMBER 31, 1995

SYSTEM NAME: Lake Idlewild Estates

WELLS AND WELL PUMPS

(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		
Yields of Wells in GPD	10,000	27,000 (1)		
Auxiliary Power	N/A	N/A		

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	This was junked in 1/95 when new went on line.	Steel		
Capacity of Tank Ground or Elevated		7,500 Elevated		

HIGH SERVICE PUMPING

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer	Goulds	Goulds		
Type	Sub	Turbine		
Rated Horsepower	50	40		
Pumps				
Manufacturer	Goulds	Goulds		
Type	Sub	Turbine		
Capacity in GPM	50	750		
Average Number Of Hours Operated Per Day	24	24		
Auxiliary Power	None	None		

(1) Per Engineer, could actually pump 1,080,000 GPD if pump ran 24 hours per day.

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	<u>10,000</u>	<u>27,000</u>	
Type of source	<u>Deep Well</u>	<u>Deep Well</u>	

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	<u>Liquid Chlorine</u>	<u>Gas Chlorinator</u>	
Make	<u>Chem Tank Pulsafeeder</u>	<u>Regal 210-50-Feeder</u>	
Gals. per day capacity	<u>24</u>	<u>50 lbs.</u>	
Method of measurement	<u>Testing</u>	<u>Balance Beam Scales</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 34.28
- Present ERC's * that system can efficiently serve 77
- Estimated annual increase in ERC's * 5-10 depends on Lots sold
- List fire fighting facilities and capacities 6 fire hydrants with 750 GPM capacity, and supplement from lake, via pumping truck.
- List percent of certificated area where service connections are installed (total for each county) 100%
- What is the current need for system upgrading and/or expansion? None
- What are plans for future system upgrading and/or expansion? None
- Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? N/A
- Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? N/A

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

NOTE: Old well, pumping equipment and ^{W-6} water treatment equipment being held as back up to new system.

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

YEAR OF REPORT DECEMBER 31, 19 <u>95</u>

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 95

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	--	-- %	-- %	--	--	--	--
376	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	\$ N/A	\$ N/A

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

YEAR OF REPORT DECEMBER 31, 1995

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	-----
	Total Sewer Operation And Maintenance Expense	\$ <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	---	---	---	---	---	---	---	---

Manholes

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, 1995

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? ----- %

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

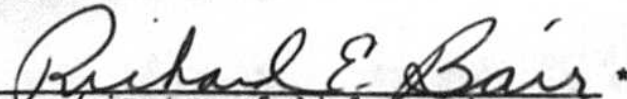
Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

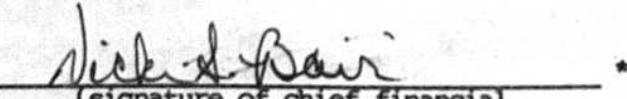
CERTIFICATION OF ANNUAL REPORT

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

- YES NO
 (X) () 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
- YES NO
 (X) () 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES NO
 (X) () 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
 (X) () 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.	 (signature of chief executive officer of the utility)
(Y)	(Y)	(Y)	(Y)	

1.	2.	3.	4.	 (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.