

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

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

531-W

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**RECEIVED**

APR 20 1996

Florida Public Service Commission  
Division of Water and Wastewater

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WATER AND SEWER  
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**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1996**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 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.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
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 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 preceding 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  
Mailing Address

04116 Bair Avenue  
Fruitland Park, FL Lake  
Street Address County

Telephone Number 352-787-4347

Date Utility First Organized 03/26/80

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

Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and phone where records are located: Richard E. Bair 04116 Bair Avenue  
Fruitland Park, FL 34731 352-787-4347 or Vicki S. Bair 352-787-3107

Name of subdivisions where services are provided: Lake Idlewild Estates

**CONTACTS:**

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Richard E. Bair</u>	<u>President</u>	<u>04116 Bair Avenue</u> <u>Fruitland Park, FL</u> <u>34731</u>	
Person who prepared this report: <u>Vicki S. Bair</u>	<u>Treasurer/CPA</u>	<u>04223 Bair Avenue</u> <u>Fruitland Park, FL</u> <u>34731</u>	
Officers and Managers: <u>Richard E. Bair</u>	<u>President</u>	<u>04116 Bair Ave.FP,FL</u>	\$ <u>600.00</u>
<u>Nancy W. Marshall</u>	<u>Vice President</u>	<u>04128 Bair Ave.FP,FL</u>	\$ <u>-0-</u>
<u>Molly W. Bair</u>	<u>Secretary</u>	<u>04116 Bair Ave.FP,FL</u>	\$ <u>-0-</u>
<u>Vicki S. Bair</u>	<u>Treasurer</u>	<u>04223 Bair Ave.FP,FL</u>	\$ <u>-0-</u>
<u>Richard S. Bair</u>	<u>Asst. Secretary</u>	<u>04223 Bair Ave.FP,FL</u> <u>34731</u>	\$ <u>600.00</u>

FP = Fruitland Park

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>Richard E. Bair</u>	<u>33 1/3</u>	<u>04116 Bair Ave.FP, FL</u>	\$ <u>600.00</u>
<u>Nancy W. Marshall</u>	<u>16 2/3</u>	<u>04128 Bair Ave.FP, FL</u>	\$ <u>-0-</u>
<u>Robert M. Marshall Credit Shelter Trust</u>	<u>16 2/3</u>	<u>04128 Bair Ave.FP, FL</u>	\$ <u>-0-</u>
<u>Richard S. &amp; Vicki S. Bair</u>	<u>16 2/3</u>	<u>04223 Bair Ave.</u>	\$ <u>600.00</u>
<u>JTWROS</u>		<u>Fruitland Pk. FL 34731</u>	\$
<u>William E. &amp; Diane B. Hall</u>	<u>16 2/3</u>	<u>3616 Chelsea St.</u>	\$ <u>-0-</u>
<u>JTWROS</u>		<u>Orlando FL 32803</u>	\$

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

**YEAR OF REPORT**  
**DECEMBER 31, 1996**

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 11,102	\$ _____	\$ _____	\$ 11,102
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) <sup>SEE</sup> <sub>BELOW</sub> -----	(1)	189	_____	_____	189
<b>Total Gross Revenue</b> -----		<b>\$ 11,291</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 11,291</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 9,650	\$ _____	\$ _____	\$ 9,650
Depreciation Expense -----	F-5	4,723	_____	_____	4,723
CIAC Amortization Expense -----	F-8	(721)	_____	_____	(721)
Taxes Other Than Income -----	F-7	2,193	_____	_____	2,193
Income Taxes -----	F-7	-0-	_____	_____	-0-
<b>Total Operating Expense</b> -----		<b>\$ 15,845</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 15,845</b>
<b>Net Operating Income (Loss)</b> -----		<b>\$ (4,554)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (4,554)</b>
Other Income:					
Nonutility Income -----		\$ -0-	\$ _____	\$ _____	\$ -0-
-----		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ 2,487	\$ _____	\$ _____	\$ 2,487
Interest Expense -----		1,218	_____	_____	1,218
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
<b>Net Income (Loss)</b> -----		<b>\$ (8,259)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (8,259)</b>

(1) Disconnect & Reconnect Fees = \$ 60.00  
 (1) Late Charge Fees = \$129.00

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

YEAR OF REPORT  
DECEMBER 31, 1996

**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	\$ 132,447	\$ 131,279
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>10,943</u>	<u>6,220</u>
Net Utility Plant -----		<u>\$ 121,504</u>	<u>\$ 125,059</u>
Cash -----		613	952
Customer Accounts Receivable (141) -----		2,686	2,483
Other Assets (Specify): -----		-0-	344
Rate Case Exp., Net of Accum. Amort. -----		15,316	17,725
Non-Utility Prop. Net of Accum. Deprec. -----		2,804	
Service Avail. Charges Receivable -----		826	
Misc. Deferred Debits, Net of Accum. Amort. -----			
Total Assets -----		<u>\$ 143,749</u>	<u>\$ 146,563</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	7,500	7,500
Preferred Stock Issued (204) -----	F-6	36,670	36,670
Other Paid in Capital (211) -----		(49,769)	(41,510)
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital (DEFICIT) -----		<u>\$ (5,599)</u>	<u>\$ 2,660</u>
Long Term Debt (224) -----	F-6	\$ 126,234	\$
Accounts Payable (231) -----		749	380
Notes Payable (232) -----		1,503	126,234
Customer Deposits (235) -----			
Accrued Taxes (236) -----		642	553
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>20,220</u>	<u>16,736</u>
Total Liabilities and Capital -----		<u>\$ 143,749</u>	<u>\$ 146,563</u>



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

YEAR OF REPORT  
DECEMBER 31, 1996

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	\$ 1.00	N/A
Shares authorized _____	7,500	N/A
Shares issued and outstanding _____	7,500	N/A
Total par value of stock issued _____	\$ 7,500	N/A
Dividends declared per share for year _____	-0-	N/A

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ .	\$ (41,510)
Changes during the year (Specify):		
Current year plant operating loss _____		(5,772)
Current year non-utility operating loss _____		(2,487)
Balance end of year _____	\$ -0-	\$ (49,769)

PROPRIETARY CAPITAL ( 218 )

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

LONG TERM DEBT ( 224 )

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Notes Payable to stockholders signed 1/1/96			\$ _____
No stated maturity dates. No stated monthly payments	7%		126,234
Total _____			\$ 126,234

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

**YEAR OF REPORT**  
**DECEMBER 31, 1996**

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ 132,447	\$ _____	\$ _____	\$ 132,447
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 132,447	\$ _____	\$ _____	\$ 132,447

**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 _____	\$ 6,220	\$ _____	\$ _____	\$ 6,220
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ 4,723	\$ _____	\$ _____	\$ 4,723
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 4,723	\$ _____	\$ _____	\$ 4,723
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ -0-	\$ _____	\$ _____	\$ -0-
Balance End of Year _____	\$ 10,943	\$ _____	\$ _____	\$ 10,943

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

**YEAR OF REPORT**  
**DECEMBER 31, 1996**

**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year	\$ 553	\$	\$	\$ 553
Add Accruals charged:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	1,286			1,286
Federal income tax				
State income tax				
Regulatory assessment fee	508			508
Other (Specify) Payroll Taxes	134			134
FL Intang. & Corp. Ann. Rpt.	205			205
Occupational License	60			60
2. Total Taxes Accrued	\$ 2,193	\$	\$	\$ 2,193
Deduct Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$
Local property tax	1,286			1,286
Federal income tax				
State income tax				
Regulatory assessment fee	452			452
Other (Specify) Payroll Taxes	101			101
FL Intang. & Corp. Ann. Rpt.	205			205
Occupational License	60			60
3. Total Taxes Paid	\$ 2,104	\$	\$	\$ 2,104
4. Balance end of year (1 + 2 - 3 = 4)	\$ 642	\$	\$	\$ 642

**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
Stan Coe d/b/a Diversified Water Services	\$ 3,379	\$	Plant Maintenance & Water Testing
Haliday, Bair & Hux, P.A.	\$ 2,191	\$	Accounting & Tax Services
Tavares Electric Motor Repair (some repairs set up as Misc. Deferred Debits)	\$ 1,415	\$	Water Plant Repairs
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

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

YEAR OF REPORT  
DECEMBER 31, 1996

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year -----	\$ 20,687	\$ _____	\$ 20,687
2) Add credits during year <u>Service Availability Charges</u>	\$ 4,206	\$ _____	\$ 4,206
3) Total -----	24,893	_____	24,893
4) Deduct charges during the year -----	_____	_____	_____
5) Balance end of year -----	24,893	_____	24,893
6) Less Accumulated Amortization -----	4,673	_____	4,673
7) Net CIAC -----	\$ 20,220	\$ N/A	\$ 20,220

**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	6	\$ 282	\$ 1,692
Main Extension Charge	6	294	1,764
Meter Installation Charge	6	110	660
Initial Connection Charge	6	15	90
Total Credits During Year (Must agree with line # 2 above.) -----			\$ 4,206
			\$ N/A

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year -----	\$ 3,952	\$ _____	\$ 3,952
Add Credits During Year: -----	721	_____	721
Deduct Debits During Year: -----	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 4,673	\$ N/A	\$ 4,673

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

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

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 1996</b>
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**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	\$ _____	_____ %	_____ %	_____ %
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>	<b>\$ <u>N/A</u></b>	<b><u>100.00</u> %</b>		<b><u>N/A</u> %</b>

(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>

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

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

YEAR OF REPORT  
DECEMBER 31, 1996

**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>	<b>\$ <u>N/A</u></b>	<b>\$ <u>N/A</u></b>	<b>\$ <u>N/A</u></b>	<b>\$ <u>N/A</u></b>	<b>\$ <u>N/A</u></b>

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

Not Applicable

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**WATER  
OPERATING  
SECTION**

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

**YEAR OF REPORT**  
**DECEMBER 31, 1996**

**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	249	_____	1,070
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	14,980	_____	_____	14,980
310	Power Generation Equipment	1,710	_____	_____	1,710
311	Pumping Equipment	13,011	_____	_____	13,011
320	Water Treatment Equipment	7,906	_____	_____	7,906
330	Distribution Reservoirs and Standpipes	11,410	_____	_____	11,410
331	Transmission and Distribution Lines	49,952	_____	_____	49,952
333	Services	44	_____	_____	44
334	Meters and Meter Installations	8,389	_____	_____	8,389
335	Hydrants	9,460	_____	_____	9,460
339	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	1,392	919	_____	2,311
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	_____	_____	_____	_____
	<b>Total Water Plant</b>	<b>\$ 131,279</b>	<b>\$ 1,168</b>	<b>\$ -0-</b>	<b>\$ 132,447</b>



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%	291		34	325
305	Collecting and Impour. Jing							
306	Reservoirs							
307	Lake, River and Other Intakes							
308	Wells and Springs	27	%	3.70%	2,854		381	3,235
	Infiltration Galleries & Tunnels							
309	Supply Mains	32	%	3.13%	(3,090)		468	(2,622)
310	Power Generating Equipment	17	%	5.88%	389		101	490
311	Pumping Equipment	17	%	5.88%	1,795		765	2,560
320	Water Treatment Equipment	33	%	3.02%	1,348		239	1,587
330	Distribution Reservoirs & Standpipes	30	%	3.33%	190		380	570
331	Trans. & Dist. Mains	38	%	2.63%	4,794		1,314	6,108
333	Services	35	%	2.86%	14		2	16
334	Meter & Meter Installations	17	%	5.88%	806		494	1,300
335	Hydrants	40	%	2.50%	118		237	355
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment	6	%	16.67%	116		308	424
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 (Adjmt. Per SARC Audit - 1993)		%		(3,405)			(3,405)
	Totals				\$ 6,220	\$ -0-	\$ 4,723	\$ 10,943

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

**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	839
616	Fuel for Power Production	_____
618	Chemicals	245
620	Materials and Supplies	_____
630	Contractual Services:	
	Operator and Management	_____
	Testing	3,379
	Other	2,241
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	344
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	1,402
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 9,650 *</b>

\* 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	27	31	31
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	18.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
5"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Unmetered Customers			-0-	-0-	-0-
<b>Total</b>			<b>27</b>	<b>31</b>	<b>31</b>

\*\* D = Displacement  
C = Compound  
T = Turbine

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

YEAR OF REPORT  
DECEMBER 31, 1996

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)	Recorded 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		340		340	988
February		419		419	
March		280		280	
April		493		493	1,375
May		638		638	
June		307		307	1,331
July		454		454	
August		483		483	
September		404		404	1,140
October		458		458	
November		448		448	4,834
December		330		330	
Total for Year	-0-	5,054		5,054	

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 (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Plastic (PVC)	6"	2,960			2,960
Plastic (PVC)	8"	2,700			2,700

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

**YEAR OF REPORT**  
**DECEMBER 31, 1996**

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 * _____	Submersible	Centrifugal	_____	_____
Yields of Wells in GPD _____	10,000	48,000 (1)	_____	_____
Auxiliary Power _____	N/A	N/A	_____	_____

\* Submersible, centrifugal, etc.

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

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

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

YEAR OF REPORT  
DECEMBER 31, 1996

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Gals. per day of source	<u>10,000</u>	<u>48,000</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>	_____
High service pumping	_____	_____	_____
Gallons per minute	<u>This unit is not</u>	<u>765</u>	_____
Reverse Osmosis	<u>currently in use</u>	<u>N/A</u>	_____
Lime Treatment	_____	_____	_____
Unit Rating	<u>It is only to be</u>	<u>N/A</u>	_____
Filtration	<u>used as a backup</u>	_____	_____
Pressure Sq. Ft.	<u>to the Gas</u>	<u>N/A</u>	_____
Gravity GPD/Sq.Ft.	<u>Chlorinator.</u>	<u>N/A</u>	_____
Disinfection	_____	_____	_____
Chlorinator	_____	<u>Chl Gas</u>	_____
Ozone	_____	<u>N/A</u>	_____
Other	_____	<u>N/A</u>	_____
Auxiliary Power	<u>Gas Generator</u>	<u>None</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 ERCs \* now being served 36.79 (only 31 homes using system.)
- Maximum ERCs \*\* that system can efficiently serve 137
- Present system connection capacity (in ERC's) using existing lines 79
- Future connection capacity (in ERC's) upon service area buildout We will only have 79 homes.
- Estimated annual increase in ERCs \* Depends on # of lots sold annually.
- List fire fighting facilities and capacities (including number of fire hydrants) 6 Fire Hydrants with a 750 GMP capacity.
- 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 8 and 9 been discussed with an engineer? (if so, state name and address)  
N/A
- Has an application for a construction permit been filed with the DEP? (if so, explain)  
N/A
- Department of Environmental Protection ID # 335-4656 (PWS ID#)  
Water Management District ID # 2-069-0034AURM

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

**WASTEWATER  
OPERATING  
SECTION**

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

YEAR OF REPORT  
DECEMBER 31, 1996

**WASTEWATER UTILITY PLANT ACCOUNTS**

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

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

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



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

**YEAR OF REPORT  
DECEMBER 31, 1996**

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

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

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Unmetered Customers			_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	<u>N/A</u>	<u>N/A</u>

**PUMPING EQUIPMENT**

Lift Station Number_____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump_____	_____	_____	_____	_____	_____	_____
Year installed_____	_____	_____	_____	_____	_____	_____
Rated capacity_____	_____	NOT APPLICABLE	_____	_____	_____	_____
Size_____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric_____	_____	_____	_____	_____	_____	_____
Mechanical_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor_____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches)_____	_____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.)_____	_____	_____	_____	_____	_____	_____
Average length_____	_____	_____	_____	_____	_____	_____
Number of active service connections_____	_____	_____	_____	_____	_____	_____
Beginning of year_____	_____	_____	_____	_____	_____	_____
Added during year_____	_____	NOT APPLICABLE	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	_____	_____
End of year_____	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections_____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

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

**MANHOLES**

Size (inches)_____	_____	_____	_____	_____
Type of Manhole_____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year_____	_____	NOT APPLICABLE	_____	_____
Added during year_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____
End of Year_____	_____	_____	_____	_____

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

**YEAR OF REPORT  
DECEMBER 31,**

SYSTEM NAME: LAKE IDLEWILD ESTATES

**TREATMENT PLANT**

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

**MASTER LIFT STATION PUMPS**

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

**PUMPING WASTEWATER STATISTICS**

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

If Wastewater Treatment is purchased, indicate the vendor: NOT APPLICABLE

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

YEAR OF REPORT  
DECEMBER 31, 1996

SYSTEM NAME: LAKE IDLEWILD ESTATES

### OTHER WASTEWATER SYSTEM INFORMATION

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

NOT APPLICABLE

1. Present ERCs \* now being served \_\_\_\_\_
2. Maximum ERCs \*\* that system can efficiently serve \_\_\_\_\_
3. Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
4. Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERCs \* \_\_\_\_\_
6. State any plans and estimated completion dates for any enlargements of this system. \_\_\_\_\_  
\_\_\_\_\_
7. List percent of certificated area where service connections are installed (total for each county) \_\_\_\_\_  
\_\_\_\_\_
8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
  - b. Plans for funding and construction of the required upgrading.
  - c. Have these plans been coordinated with the DEP? \_\_\_\_\_
  - d. Do they concur? \_\_\_\_\_
  - e. When will construction begin? \_\_\_\_\_
9. Do you discharge effluent to surface waters? \_\_\_\_\_
10. Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

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

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

\*\* Total Plant Capacity / 280 gallons

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

814 N. 81st St.  
The Ed. Commission  
First Florida Bank Building  
411 South Orange Ave., Suite 2000  
**YEAR OF REPORT**  
**DECEMBER 31, 1996**

# 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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Richard J. Bair</u> (signature of chief executive officer of the utility)
1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Dickie A. Bair</u> (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.