

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

**OFFICIAL COPY**  
**DIVISION OF**  
**WATER AND SEWER**  
**ANNUAL REPORT**

**Do Not Remove from this Office**

WU671 17  
Mr. Sherlock S. Gillet  
Peoples Water Service Company of Florida, Inc.  
409 Washington Avenue, Suite 310  
Towson, MD 21204-4971

RECEIVED  
FLORIDA PUBLIC SERVICE  
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STATE OF FLORIDA

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Florida Public Service Commission  
Division of Water and Wastewater



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 00

WU671-00-AR

PEOPLES WTR. SVC CO OF FLA, INC.

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**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations**

**Company:** PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**For the Year Ended December 31, 2000**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	2,854,410	2,854,410	0
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	11,928	11,928	0
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	79,348	68,755	10,593
<b>Total Water Operating Revenue</b>	<b>\$ 2,945,686</b>	<b>\$ 2,935,093</b>	<b>\$ 10,593</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 2,945,686</b>	<b>\$ 2,935,093</b>	<b>\$ 10,593</b>

Explanations:

\$10,593 = BACKFLOW FEES

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations**

**Company:** PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**For the Year Ended December 31, 2000**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	_____	_____	_____
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	\$ _____	\$ _____	\$ _____
<b>LESS: Expense for Purchased Wastewater       from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	\$           0	\$           0	\$           0

Explanations:

**Instructions:**

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. 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 Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>			
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
<b>FINANCIAL SECTION</b>			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Construction	F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-23
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-23
Miscellaneous Current & Accrued Assets	F-12		

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Operating Revenue	S-10
Analysis of Entries in Wastewater Depreciation Reserve	S-5	Calculation of ERC's	S-11
Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

### 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.   |
| 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 the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*Charles E. Gillet* President  
(Signature of Chief Executive Officer of the utility) \*

*Gerard H. Watson* Treasurer  
(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.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2000

PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.  
(Exact Name of Utility)

County: ESCAMBIA

List below the exact mailing address of the utility for which normal correspondence should be sent:

PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.  
409 WASHINGTON AVENUE, SUITE 310  
TOWSON, MARYLAND 21204

Telephone: 410-825-3722

E Mail Address: sgillet@peopleswater.net or gmatson@peopleswater.net

WEB Site:

Sunshine State One-Call of Florida, Inc. Member Number PWSCO

Name and address of person to whom correspondence concerning this report should be addressed:

SHERLOCK S. GILLET JR., VICE PRESIDENT OR GERALD H. MATSON, TREASURER  
PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.  
409 WASHINGTON AVENUE, SUITE 310  
TOWSON, MARYLAND 21204

Telephone: 410-825-3722

List below the address of where the utility's books and records are located:

CORPORATE RECORDS AND GENERAL LEDGER ARE LOCATED AT:  
409 WASHINGTON AVENUE, SUITE 310, TOWSON, MARYLAND 21204  
DETAIL CONSUMERS ACCOUNTS AND OPERATIONAL DATA ARE LOCATED AT:  
905 LOWNDE AVENUE, PENSACOLA, FLORIDA 32507

Telephone: 410-825-3722 (MD); 850-455-8552 (FL)

List below any groups auditing or reviewing the records and operations:

CLIFTON GUNDERSON, L.L.P.

Date of original organization of the utility: May 1, 1995

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

Individual Partnership Sub S Corporation 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	THE PEOPLES WATER SERVICE COMPANY	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		



**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

The Peoples Water Service Company ("Parent Company") was formed in 1929 to operate as an investor-owned public water utility. Having acquired several water plants in the southeastern states, the Company acquired a franchise in 1937 to provide water service to residential and commercial customers in the Warrington suburb of Pensacola in Escambia County, Florida. Prior to May 1, 1995, the Warrington Plant was operated as a separate division of The Peoples Water Service Company. Corporate offices are located in Towson, Baltimore County, Maryland.

A wholly-owned subsidiary, Water Treatment & Controls Company, sells, installs and services water and wastewater treatment equipment and related accessories to/for commercial, industrial, and municipal customers located in the southern states.

**CORPORATE REORGANIZATION**

The Parent Company reorganized its operations on May 1, 1995. All of the assets and liabilities of the Warrington Plant operating as a public water utility in Pensacola, Florida, were transferred to a new Florida corporation, Peoples Water Service Company of Florida, Inc., a wholly-owned subsidiary of the Parent Company.

Peoples Water Service Company of Maryland, Inc., a wholly-owned subsidiary of the Parent Company, provides management and administrative support services to the operating subsidiaries and divisions of the Parent, including Peoples Water Service Company of Florida, Inc.

The enclosed financial statements represent the statement of financial condition and the results of operations of Peoples Water Service Company of Florida, Inc.

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2000
--

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/2000

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

ORGANIZATIONAL CHART IS ATTACHED AS PAGE E-5(b).

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2000
--

### COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
SHERLOCK S. GILLET	PRESIDENT	50%	\$ 208,208
SHERLOCK S. GILLET JR.	VICE PRESIDENT	50%	74,825
GERALD H. MATSON	SECRETARY-TREASURER	50%	52,052

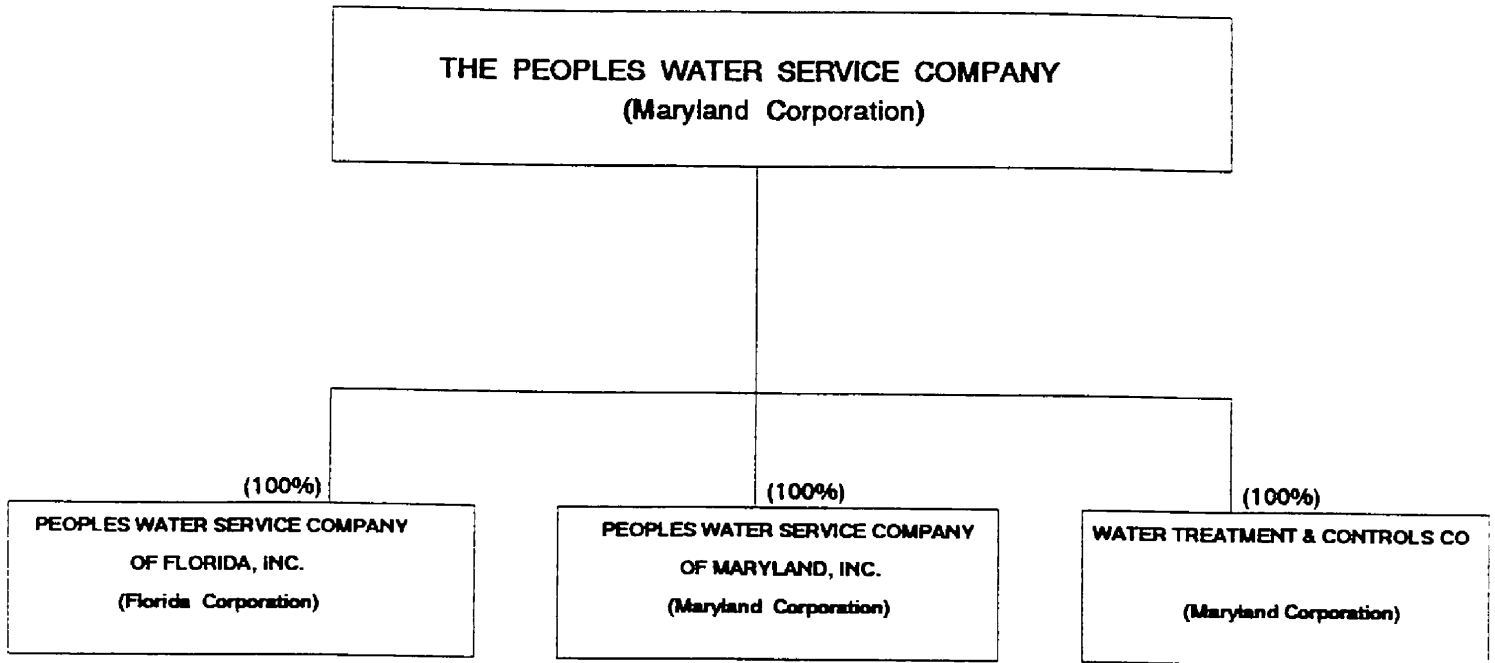
### COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
SHERLOCK S. GILLET	DIRECTOR	1	\$ 0
SHERLOCK S. GILLET JR.	DIRECTOR	1	0
GERALD H. MATSON	DIRECTOR	1	0



THE PEOPLES WATER SERVICE COMPANY AND SUBSIDIARIES

ORGANIZATIONAL CHART



E-5 (b)



**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
SHERLOCK S. GILLET	PRES./DIRECTOR		THE PEOPLES WATER SERVICE CO. TOWSON, MD
SHERLOCK S. GILLET	PRES./DIRECTOR		WATER TREATMENT & CONTROLS CO. TOWSON, MD
SHERLOCK S. GILLET	PRES./DIRECTOR		PEOPLES WATER SERVICE CO. OF MARYLAND, INC. TOWSON, MD
SHERLOCK S. GILLET JR.	VICE PRES./DIRECTOR		THE PEOPLES WATER SERVICE CO. TOWSON, MD
SHERLOCK S. GILLET JR.	VICE PRESIDENT		WATER TREATMENT & CONTROLS CO. TOWSON, MD
SHERLOCK S. GILLET JR.	VICE PRES./DIRECTOR		PEOPLES WATER SERVICE CO. OF MARYLAND, INC. TOWSON, MD
GERALD H. MATSON	SEC.-TREAS./DIRECTOR		THE PEOPLES WATER SERVICE CO. TOWSON, MD
GERALD H. MATSON	SECRETARY - TREASURER		WATER TREATMENT & CONTROLS CO. TOWSON, MD
GERALD H. MATSON	SEC.-TREAS./DIRECTOR		PEOPLES WATER SERVICE CO. OF MARYLAND, INC. TOWSON, MD







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# **FINANCIAL SECTION**



**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 9,173,326	\$ 9,394,631
108-110	Less: Accumulated Depreciation and Amortization	F-8	4,183,723	4,358,806
Net Plant			\$ 4,989,603	\$ 5,035,825
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 4,989,603	\$ 5,035,825
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10	1,125	1,125
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ 1,125	\$ 1,125
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 376,844	\$ 350,545
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds		5,500	5,500
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	129,163	98,783
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		77,583	72,037
161	Stores Expense			
162	Prepayments		144,199	133,440
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		173,572	202,992
174	Misc. Current and Accrued Assets	F-12	3,272	4,303
Total Current and Accrued Assets			\$ 910,133	\$ 867,600

\* Not Applicable for Class B Utilities

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2000
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	_____	_____
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
	Total Deferred Debits		\$ 0	\$ 0
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ <u>5,900,861</u>	\$ <u>5,904,550</u>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 100	\$ 100
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		3,277,503	3,277,503
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	66,202	25,504
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 3,343,805	\$ 3,303,107
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		182,823	139,977
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		204,325	138,428
236	Accrued Taxes	W/S-3	144,501	157,451
237	Accrued Interest	F-19	4,610	3,041
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	17,875	18,463
Total Current & Accrued Liabilities			\$ 554,134	\$ 457,360

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ <u>0</u>	\$ <u>0</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 2,559,327	\$ 2,754,092
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	746,052	844,797
Total Net C.I.A.C.			\$ <u>1,813,275</u>	\$ <u>1,909,295</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 189,647	\$ 234,788
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ <u>189,647</u>	\$ <u>234,788</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>5,900,861</u>	\$ <u>5,904,550</u>

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 2,748,253	\$ 2,945,686
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 2,748,253	\$ 2,945,686
401	Operating Expenses	F-3(b)	\$ 1,753,211	\$ 1,930,432
403	Depreciation Expense:	F-3(b)	\$ 342,068	\$ 336,162
	Less: Amortization of CIAC	F-22	91,102	98,745
Net Depreciation Expense			\$ 205,966	\$ 237,417
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	242,612	250,268
409	Current Income Taxes	W/S-3	190,083	198,023
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 2,436,872	\$ 2,616,140
Net Utility Operating Income			\$ 311,381	\$ 329,546
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others		1,800	1,800
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 313,181	\$ 331,346

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
2,945,686	\$ _____	\$ _____
\$ 2,945,686	\$ _____	\$ _____
\$ 1,930,432	\$ _____	\$ _____
336,162 98,745	_____	_____
\$ 237,417	\$ _____	\$ _____
_____ _____ 250,268 198,023 _____ _____ _____	_____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____
\$ 2,616,140	\$ _____	\$ _____
\$ 329,546	\$ _____	\$ _____
_____ 1,800 _____	_____ _____ _____	_____ _____ _____
\$ 331,346	\$ _____	\$ _____

\* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 313,181	\$ 331,346
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		17,962	25,803
421	Nonutility Income		86,230	108,307
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$ 104,192	\$ 134,110
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes		34,974	46,570
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$ 34,974	\$ 46,570
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 11,561	\$ 9,584
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 11,561	\$ 9,584
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			\$ 370,838	\$ 409,302

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 9,394,631	\$
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	4,358,806	
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22	2,754,092	
252	Advances for Construction	F-20		
Subtotal			\$ 2,281,733	\$
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	844,797	
Subtotal			\$ 3,126,530	\$
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		383,120	
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 3,509,650	\$
NET UTILITY OPERATING INCOME			\$ 331,346	\$
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			9.44%	

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ _____	_____	_____	_____
Preferred Stock	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____
<b>Total</b>	\$ _____	_____	_____	_____

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____ %
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____ %
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 9,394,631	\$ _____	\$ _____	\$ 9,394,631
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	<b>Total Utility Plant</b>	<u>\$ 9,394,631</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 9,394,631</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
	<b>Total Plant Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 0</u>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
	<b>Total Accumulated Amortization</b>	<u>\$ 0</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 0</u>
	<b>Net Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 0</u>

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 4,183,723	\$	\$	\$ 4,183,723
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 336,162	\$	\$	\$ 336,162
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
<b>Total Credits</b>	\$ 336,162	\$	\$	\$ 336,162
Debits during year:				
Book cost of plant retired	161,079			161,079
Cost of Removal				
Other Debits (specify):				
<b>Total Debits</b>	\$ 161,079	\$	\$	\$ 161,079
Balance end of year	\$ 4,358,806	\$	\$	\$ 4,358,806
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ 0	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (2)				
Other Accounts (specify):				
<b>Total credits</b>	\$ 0	\$	\$	\$ 0
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
<b>Total Debits</b>	\$ 0	\$	\$	\$ 0
Balance end of year	\$ 0	\$	\$	\$ 0

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____ 0	_____	\$ _____ 0

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____ 0	\$ _____	\$ _____	\$ _____ 0

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____	\$ _____ _____
Total Special Deposits	\$ _____ 0
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____ _____
Total Other Special Deposits	\$ _____ 0

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2000
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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Investment in Associated Companies</b>		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Utility Investment</b>		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): STOCK	\$ _____	\$ 1,125
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Investment</b>		\$ <u>1,125</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE		\$ _____
_____		_____
_____		_____
_____		_____
<b>Total Special Funds</b>		\$ <u>0</u>

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 98,783	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 98,783
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
	\$	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 98,783
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ 0	
Add: Provision for uncollectibles for current year	\$	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ 0
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ 0
Balance end of year		\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 98,783</b>

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2000
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE		\$ _____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
<b>Total</b>		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
MISCELLANEOUS ACCOUNTS RECEIVABLE	\$ 4,303
_____	_____
_____	_____
<b>Total Miscellaneous Current and Accrued Liabilities</b>	\$ <u>4,303</u>



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Debt Discount and Expense</b>	\$ <u>_____</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Premium on Debt</b>	\$ <u>_____</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____
_____	_____
_____	_____
<b>Total Extraordinary Property Losses</b>	\$ <u>0</u>

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	\$1	\$ 100
Shares authorized		1,000
Shares issued and outstanding		100
Total par value of stock issued	\$1	\$ 100
Dividends declared per share for year	\$4,500	\$ 450,000
<b>PREFERRED STOCK</b>		
Par or stated value per share		\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		\$
Dividends declared per share for year		\$

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)  NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ _____	\$ _____ 0
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):  NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ _____	\$ _____ 0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ _____	\$ _____ 0
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ _____	\$ _____ 0

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$ 0

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 66,202
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ 409,302
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	450,000
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ 25,504
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 25,504
Notes to Statement of Retained Earnings:		

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ 0		\$	\$	\$ 0
Total Account 237.1	\$ 0		\$	\$	\$ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ 4,610	427	\$ 9,199	\$	\$ 3,041
Total Account 237.2	\$ 4,610		\$ 9,199	\$	\$ 3,041
Total Account 237 (1)	\$ 4,610		\$ 9,199	\$	\$ 3,041
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 385		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 9,584		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$ <u>0</u>

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ 0			\$	\$ 0
Total Account 237.1	\$ 0			\$	\$ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ 4,610	427	9,199	\$ 10,768	\$ 3,041
Total Account 237.2	\$ 4,610			\$ 10,768	\$ 3,041
Total Account 237 (1)	\$ 4,610			\$ 10,768	\$ 3,041
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	385		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)					\$ 9,584

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current Year Interest Expense

E-19  
"REVISED"





UTILITY NAME:

PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31, 2000

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
MISCELLANEOUS ACCRUED LIABILITIES	\$ 18,463
Total Miscellaneous Current and Accrued Liabilities	\$ 18,463

ADVANCES FOR CONSTRUCTION  
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$	\$			\$
Total	\$ 0	\$			\$ 0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  _____ \$ _____ \$ _____ _____ \$ _____ \$ _____ _____ \$ _____ \$ _____		
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____ \$ _____ \$ _____ _____ \$ _____ \$ _____ _____ \$ _____ \$ _____ _____ \$ _____ \$ _____ _____ \$ _____ \$ _____		
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ <u>0</u>	\$ <u>0</u>

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 2,559,327	\$ _____	\$ _____	\$ 2,559,327
Add credits during year:	\$ 194,765	\$ _____	\$ _____	\$ 194,765
Less debit charged during the year	\$ 0	\$ _____	\$ _____	\$ 0
Total Contribution In Aid of Construction	\$ 2,754,092	\$ _____	\$ _____	\$ 2,754,092

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 746,052	\$ _____	\$ _____	\$ 746,052
Debits during the year:	\$ 98,745	\$ _____	\$ _____	\$ 98,745
Credits during the year	\$ 0	\$ _____	\$ _____	\$ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 844,797	\$ _____	\$ _____	\$ 844,797

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2000
--

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 409,302
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
50% of Business Meals		598
Federal Income Tax		208,961
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>618,861</u>

Computation of tax :

34% X \$618,861 =	\$ 210,413
Deduct prior year's tax overstatement	( 1,386)
	<u>209,027</u>
Unreconciled difference	( 66)
Total federal income tax	\$ <u>208,961</u>

**WATER  
OPERATION  
SECTION**



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : ESCAMBIA

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 9,394,631
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	4,358,806
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	2,754,092
252	Advances for Construction	F-20	
Subtotal			\$ 2,281,733
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 844,797
Subtotal			\$ 3,126,530
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		383,120
	Other (Specify):		
WATER RATE BASE			\$ 3,509,650
WATER OPERATING INCOME		W-3	\$ 331,346
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>9.44%</u>

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : ESCAMBIA

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 2,945,686
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 2,945,686
401	Operating Expenses	W-10(a)	\$ 1,930,432
403	Depreciation Expense	W-6(a)	336,162
	Less: Amortization of CIAC	W-8(a)	98,745
	Net Depreciation Expense		\$ 237,417
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		132,079
408.11	Property Taxes		71,964
408.12	Payroll Taxes		45,775
408.13	Other Taxes and Licenses		450
408	Total Taxes Other Than Income		\$ 250,268
409.1	Income Taxes		198,023
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 2,616,140
	Utility Operating Income		\$ 329,546
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		1,800
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 331,346

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

SYSTEM NAME / COUNTY: ESCAMBIA

**YEAR OF REPORT**  
December 31, 2000

**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	47,095			47,095
304	Structures and Improvements	330,964	3,347		334,311
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	514,059	7,020		521,079
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	491,656	9,056		500,712
320	Water Treatment Equipment	633,368	13,028	10,431	635,965
330	Distribution Reservoirs and Standpipes	461,908	4,107		466,015
331	Transmission and Distribution Mains	3,395,202	209,999	21,590	3,583,611
333	Services	1,545,994	49,265		1,595,259
334	Meters and Meter Installations	524,744	14,822	9,837	529,729
335	Hydrants	620,864	5,740		626,604
336	Backflow Prevention Devices	86,314	742		87,056
339	Other Plant Miscellaneous Equipment	678			678
340	Office Furniture and Equipment	75,379	4,434	13,142	66,671
341	Transportation Equipment	221,402	81,003	80,902	221,503
342	Stores Equipment	2,798			2,798
343	Tools, Shop and Garage Equipment	24,342		7,892	16,450
344	Laboratory Equipment	837		146	691
345	Power Operated Equipment	131,145	5,927	16,616	120,456
346	Communication Equipment	35,256	3,930	1,238	37,948
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER PLANT</b>		<b>\$ 9,144,005</b>	<b>\$ 412,420</b>	<b>\$ 161,794</b>	<b>\$ 9,394,631</b>

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

SYSTEM NAME / COUNTY : ESCAMBIA

YEAR OF REPORT  
December 31, 2000

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	1 INTANGIBLE PLANT	2 SOURCE OF SUPPLY AND PUMPING PLANT	3 WATER TREATMENT PLANT	4 TRANSMISSION AND DISTRIBUTION PLANT	5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$	\$	\$	\$	\$	\$
302	Franchises						
303	Land and Land Rights	47,095		23,796			23,299
304	Structures and Improvements	334,311		2,720	22,384	119,200	190,007
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	521,079		521,079			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	500,712		500,712	635,965		
320	Water Treatment Equipment	635,965					
330	Distribution Reservoirs and Standpipes	466,015				466,015	
331	Transmission and Distribution Mains	3,583,611				3,583,611	
333	Services	1,595,259				1,595,259	
334	Meters and Meter Installations	529,729				529,729	
335	Hydrants	626,604				626,604	
336	Backflow Prevention Devices	87,056				87,056	
339	Other Plant Miscellaneous Equipment	678	678				
340	Office Furniture and Equipment	66,671					66,671
341	Transportation Equipment	221,503					221,503
342	Stores Equipment	2,798					2,798
343	Tools, Shop and Garage Equipment	16,450					16,450
344	Laboratory Equipment	691					691
345	Power Operated Equipment	120,456					120,456
346	Communication Equipment	37,948					37,948
347	Miscellaneous Equipment						
348	Other Tangible Plant						
TOTAL WATER PLANT		\$ 9,394,631	\$ 678	\$ 1,048,307	\$ 658,349	\$ 7,007,474	\$ 679,823

W-4(b)  
GROUP

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	25 & 40		4.0 & 2.5
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	25		4.0
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.0
320	Water Treatment Equipment	10		10.0
330	Distribution Reservoirs and Standpipes	40		2.5
331	Transmission and Distribution Mains	50		2.0
333	Services	25		4.0
334	Meters and Meter Installations	15		6.7
335	Hydrants	40		2.5
336	Backflow Prevention Devices	10		10.0
339	Other Plant Miscellaneous Equipment	20		5.0
340	Office Furniture and Equipment	5-10		20.0-10.0
341	Transportation Equipment	5		20.0
342	Stores Equipment	10		10.0
343	Tools, Shop and Garage Equipment	5		20.0
344	Laboratory Equipment	10		10.0
345	Power Operated Equipment	5-10		20.0-10.0
346	Communication Equipment	5		20.0
347	Miscellaneous Equipment	5-10		20.0-10.0
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *			NONE	

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

SYSTEM NAME / COUNTY: ESCAMBIA

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ 148,242	\$ 8,331	\$	\$ 156,573
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	314,417	18,441		332,858
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	348,290	17,872		336,162
320	Water Treatment Equipment	421,788	50,938		472,726
330	Distribution Reservoirs and Standpipes	224,917	9,049		233,966
331	Transmission and Distribution Mains	1,169,963	77,424		1,247,387
333	Services	794,514	54,221		848,735
334	Meters and Meter Installations	236,563	31,518		268,081
335	Hydrants	157,084	15,904		172,988
336	Backflow Prevention Devices	42,900	7,365		50,265
339	Other Plant Miscellaneous Equipment	678	0		678
340	Office Furniture and Equipment	35,127	7,941		43,068
341	Transportation Equipment	196,509	24,073		220,582
342	Stores Equipment	1,825	278		2,103
343	Tools, Shop and Garage Equipment	17,341	2,150		19,491
344	Laboratory Equipment	350	68		418
345	Power Operated Equipment	40,523	8,350		48,873
346	Communication Equipment	32,692	2,239		34,931
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 4,183,723</b>	<b>\$ 336,162</b>	<b>\$</b>	<b>\$ 4,519,885</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

W-6(a)  
GROUP

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**SYSTEM NAME / COUNTY :** ESCAMBIA

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
304	Structures and Improvements		\$	\$	\$	\$ 156,573
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					332,858
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					366,162
320	Water Treatment Equipment	10,431				462,295
330	Distribution Reservoirs and Standpipes					233,966
331	Transmission and Distribution Mains	21,591				1,225,796
333	Services					848,735
334	Meters and Meter Installations	9,837				258,244
335	Hydrants					172,988
336	Backflow Prevention Devices					50,265
339	Other Plant Miscellaneous Equipment					678
340	Office Furniture and Equipment	13,142				29,926
341	Transportation Equipment	80,902				139,680
342	Stores Equipment					2,103
343	Tools, Shop and Garage Equipment	7,178				12,313
344	Laboratory Equipment	145				273
345	Power Operated Equipment	16,615				32,258
346	Communication Equipment	1,238				33,693
347	Miscellaneous Equipment					
348	Other Tangible Plant					
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ 161,079	\$	\$	\$	\$ 4,358,806

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : ESCAMBIA

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 2,559,327
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 95,906
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	98,859
Total Credits		\$ 194,765
Less debits charged during the year (All debits charged during the year must be explained below)		\$ 0
Total Contributions In Aid of Construction		\$ 2,754,092

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
5/8" LOW HAZARD	139	\$ 567.49	\$ 78,881
5/8" HIGH HAZARD	3	1,066.00	3,198
1" LOW HAZARD	6	1,390.67	8,344
1" HIGH HAZARD	1	1,911.00	1,911
1 1/2" HIGH HAZARD	1	3,572.00	3,572
<b>Total Credits</b>			<b>\$ 95,906</b>

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 746,052
Debits during the year:	
Accruals charged to Account 272	\$ 98,745
Other debits (specify) :	
<b>Total debits</b>	<b>\$ 98,745</b>
Credits during the year (specify) :	
<b>Total credits</b>	<b>\$ 0</b>
<b>Balance end of year</b>	<b>\$ 844,797</b>



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "B"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS**  
**WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
EMERALD SHORES SUBDIVISION - PHASE B	PROPERTY	\$ 44,578
EMERALD SHORES SUBDIVISION - PHASE D	PROPERTY	54,038
MAR VISTA - MAIN REPLACEMENT	CASH	243
<b>Total Credits</b>		\$ 98,859

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue	0		\$
461.1	Metered Water Revenue: Sales to Residential Customers	7,766	7,831	1,997,750
461.2	Sales to Commercial Customers	387	376	260,651
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities	19	19	59,999
461.5	Sales Multiple Family Dwellings	3,307	3,014	536,010
Total Metered Sales		11,479	11,240	\$ 2,854,410
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection	28	30	0
Total Fire Protection Revenue		28	30	\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	16	23	11,928
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		11,523	11,293	\$ 2,866,338
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues/Reconnects \$68,755; Backflows \$10,593			79,348
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 79,348
Total Water Operating Revenues				\$ 2,945,686

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO.  (a)	ACCOUNT NAME  (b)	CURRENT YEAR  (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS  (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE  (e)
601	Salaries and Wages - Employees	\$ 494,892	\$ 26,917	\$ 10,968
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	119,607		
610	Purchased Water			
615	Purchased Power	90,322	90,322	
616	Fuel for Power Purchased	865	865	
618	Chemicals	29,772		
620	Materials and Supplies	262,551		4,834
631	Contractual Services-Engineering	4,360		
632	Contractual Services - Accounting	6,620		
633	Contractual Services - Legal	16,263		
634	Contractual Services - Mgt. Fees	502,364		
635	Contractual Services - Testing	14,567		
636	Contractual Services - Other	203,555		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses	31,428		
656	Insurance - Vehicle	10,415		
657	Insurance - General Liability	26,049		
658	Insurance - Workman's Comp.	14,821		
659	Insurance - Other	15,344		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	12,093		
675	Miscellaneous Expenses	74,544		
Total Water Utility Expenses		\$ 1,930,432	\$ 118,104	\$ 15,802

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 11,698	\$	\$ 86,243	\$	\$ 359,066	\$
					119,607
29,772					
19,176	13,425	8,511	179,982	36,623	
					4,360
					6,620
					16,263
14,567					502,364
				203,555	
					31,428
					10,415
					26,049
					14,821
					15,344
				12,093	
					74,544
\$ 75,213	\$ 13,425	\$ 94,754	\$ 179,982	\$ 611,337	\$ 821,815

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January	0	71,179	1,456	69,723	62,177
February	0	68,110	2,698	65,412	55,845
March	0	74,741	5,110	69,631	56,662
April	0	71,866	2,017	69,849	69,635
May	0	89,649	8,015	81,634	66,613
June	0	89,210	3,194	86,016	85,911
July	0	95,940	8,176	87,764	76,253
August	0	89,403	3,742	85,661	78,309
September	0	75,686	432	75,254	81,339
October	0	79,866	7,308	72,558	59,885
November	0	71,504	3,391	68,113	68,112
December	0	73,027	5,152	67,875	60,839
Total for Year	0	950,181	50,691	899,490	821,580

If water is purchased for resale, indicate the following:

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	_____
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_____
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	_____
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon):	_____ Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet):	_____ Manufacturer: _____
Gravity (in GPM/square feet):	_____ Manufacturer: _____

SEE DETAIL W-12(b) thru W-12(f)

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	-	-
5/8"	Displacement	1.0	8,158	8,158
3/4"	Displacement	1.5	-	-
1"	Displacement	2.5	278	695
1 1/2"	Displacement or Turbine	5.0	94	470
2"	Displacement, Compound or Turbine	8.0	30	240
3"	Displacement	15.0	3	45
3"	Compound	16.0	-	-
3"	Turbine	17.5	-	-
4"	Displacement or Compound	25.0	5	125
4"	Turbine	30.0	-	-
6"	Displacement or Compound	50.0	29	1,450
6"	Turbine	62.5	-	-
8"	Compound	80.0	-	-
8"	Turbine	90.0	7	630
10"	Compound	115.0	-	-
10"	Turbine	145.0	-	-
12"	Turbine	215.0	-	-
Total Water System Meter Equivalents				11,813

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Calculation:

$$821,580,000 \text{ gal. sold} / 365 \text{ days} / 350 \text{ GPD} = \underline{6431} \text{ ERC}$$

UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31 2000

SYSTEM NAME / COUNTY: WELL SITE NO. 3 ESCAMBIA COUNTY

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,740,000 GPD</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELLHEAD</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>PRIMARY TREATMENT AND CORROSION CONTROL</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>25.0 - 33.5 PPM</u>	Manufacturer:	<u>LONGVIEW (BRAVO LIME CO.)</u>
<b>FILTRATION</b>			
Type and size of area:	<u>GRANULAR ACTIVATED CARBON AND 12 FT. x 12.75 FT. AREA</u>		
Pressure (in square feet):	<u>.868 LB/SQ. FT.</u>	Manufacturer:	<u>CALGON CARBON CORPORATION</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>





UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY: WELL SITE NO. 4 ESCAMBIA COUNTY

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,740,000 GPD</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELLHEAD</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>PRIMARY TREATMENT AND CORROSION CONTROL</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>25.0 - 33.5 PPM</u>	Manufacturer:	<u>LONGVIEW (BRAVO LIME CO.)</u>
<b>FILTRATION</b>			
Type and size of area:	<u>N/A</u>		
Pressure (in square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>

W-12(c)

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

December 31, 2000

SYSTEM NAME / COUNTY : WELL SITE NO.5 ESCAMBIA COUNTY

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,740,000 GPD</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELLHEAD</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>PRIMARY TREATMENT AND CORROSION CONTROL</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>25.0 - 33.5 PPM</u>	Manufacturer: <u>LONGVIEW (BRAVO LIME CO.)</u>
<b>FILTRATION</b>	
Type and size of area:	<u>GRANULAR ACTIVATED CARBON AND 10 FT. x 12.75 FT. AREA</u>
Pressure (in square feet): <u>.868 LB./SQ. FT.</u>	Manufacturer: <u>CALGON CARBON CORPORATION</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY: WELL SITE NO. 8 ESCAMBIA COUNTY

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,740,000 GPD</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELLHEAD</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>PRIMARY TREATMENT AND CORROSION CONTROL</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>25.0 - 33.5 PPM</u>	Manufacturer:	<u>LONGVIEW (BRAVO LIME CO.)</u>
<b>FILTRATION</b>			
Type and size of area:	<u>N/A</u>		
Pressure (in square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>

W-12 (e)

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_



UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY: WELL SITE NO. 9 ESCAMBIA COUNTY

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,740,000 GPD</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELLHEAD</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>PRIMARY TREATMENT AND CORROSION CONTROL</u>		
	<b>LIME TREATMENT</b>		
Unit rating (i.e., GPM, pounds per gallon): <u>25.0 - 33.5 PPM</u>	Manufacturer:	<u>LONGVIEW (BRAVO LIME CO.)</u>	
	<b>FILTRATION</b>		
Type and size of area: <u>N/A</u>			
Pressure (in square feet): <u>N/A</u>	Manufacturer:	<u>N/A</u>	
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer:	<u>N/A</u>	





UTILITY NAME: PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. 23,863 \*Based on NFWMD max gal/day
2. Maximum number of ERCs \* which can be served. 23,863\*
3. Present system connection capacity (in ERCs \*) using existing lines. 15,000 (guesstimate)
4. Future connection capacity (in ERCs \*) upon service area buildout. 25,000 (guesstimate)
5. Estimated annual increase in ERCs \*. 200 (guesstimate)
6. Is the utility required to have fire flow capacity? YES  
If so, how much capacity is required? ISO MINIMUM
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 1170527
12. Water Management District Consumptive Use Permit # 830018
  - a. Is the system in compliance with the requirements of the CUP? YES
  - b. If not, what are the utility's plans to gain compliance? N/A

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

"NOT APPLICABLE"

