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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WU865-08-AR  
Gary Deremer  
Dixie Groves Utility Company a Division of Community Utili  
P. O. Box 398  
New Port Richey, FL 34656-0398

\_\_\_\_\_  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
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DIVISION OF  
ECONOMIC REGULATION

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2008**

**J. S. BAILLIE, JR.**  
CERTIFIED PUBLIC ACCOUNTANT  
2153 GRAND BLVD.  
HOLIDAY, FL 34690  
(727) 937-6650

March 23, 2009

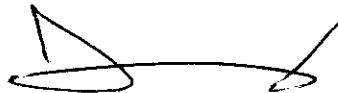
Board of Directors  
Dixie Groves Utility Company  
New Port Richey, Florida

We have compiled the comparative Balance Sheet as of December 31, 2007 and 2008 of Dixie Groves Utility Company and the related detail schedules and the Statement of Income and related detail schedules for the year ended December 31, 2008, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Florida Public Service Commission information that is the representation of the management of the company. We have not audited or reviewed the financial statements referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements including related disclosures are presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Respectfully submitted,



J. S. Baillie, Jr.  
Certified Public Accountant

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 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 Economic Regulation  
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 Economic Regulation, 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

DIXIE GROVES UTILITY COMPANY

(EXACT NAME OF UTILITY)

P.O. BOX 398 NEW PORT RICHEY, FL 34656-0398 Mailing Address	Street Address	PASCO County
---	----------------	-----------------

Telephone Number (727) 815-0737 Date Utility First Organized 7/11/1972

Fax Number (727) 848-7701 E-mail Address \_\_\_\_\_

Sunshine State One-Call of Florida, Inc. Member No. \_\_\_\_\_

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: VICTORIA PENICK  
(727) 815-0737

Name of subdivisions where services are provided: DIXIE GROVES, KNOLLWOOD VILLAGE

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>GARY DEREMER</u>	<u>PRESIDENT</u>	<u>SAME</u>	
Person who prepared this report: <u>J. S. BAILLIE, JR., CPA</u>	<u>(SEE ACCOUNTANT'S COMPILATION REPORT)</u>		
Officers and Managers: <u>GARY DEREMER</u>	<u>PRESIDENT</u>	<u>SAME</u>	\$ <u>12,000</u>
<u>VICTORIA PENICK</u>	<u>ADMIN. SERVICES</u>	<u>SAME</u>	\$ _____
_____	<u>DIRECTOR</u>	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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>COMMUNITY UTILITIES OF FLORIDA, INC.</u>	<u>100%</u>	<u>SAME</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 79,379	\$ N/A	\$ -	\$ 79,379
Commercial _____		2,182			2,182
Industrial _____					
Multiple Family _____					
Guaranteed Revenues _____					
Other (Specify) _____		1,245			1,245
Total Gross Revenue _____		\$ 82,806	N/A	-	82,806
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 66,605	\$	\$	\$ 66,605
Depreciation Expense _____	F-5	6,637			6,637
CIAC Amortization Expense _____	F-8	(490)			(490)
Taxes Other Than Income _____	F-7	5,195			5,195
Income Taxes _____	F-7				
Total Operating Expense		\$ 77,947	N/A	-	\$ 77,947
Net Operating Income (Loss)		\$ 4,859	\$ N/A	\$ -	\$ 4,859
Other Income:					
Nonutility Income _____		\$ -	\$ N/A	\$ -	\$ -
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$	\$	\$	\$
Interest Expense _____		4,761			4,761
Amortization of Acquisition Adjustment		-		5,721	5,721
Net Income (Loss)		\$ 98	\$ N/A	\$ (5,721)	\$ (5,623)



UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>189,798</u>	\$ <u>187,479</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>68,922</u>	<u>79,917</u>
Net Utility Plant -----		\$ <u>120,876</u>	\$ <u>107,562</u>
Cash -----		<u>5,311</u>	<u>6,706</u>
Customer Accounts Receivable (141) -----		<u>14,260</u>	<u>13,375</u>
Other Assets (Specify): -----			
Unamortized Acquisition Adjustment -----		<u>85,814</u>	<u>85,814</u>
Accumulated Amortization -----		<u>(34,326)</u>	<u>(28,605)</u>
Total Assets -----		\$ <u>191,935</u>	\$ <u>184,852</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>1,000</u>	<u>1,000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>149,000</u>	<u>149,000</u>
Retained Earnings (215) -----	F-6	<u>(107,193)</u>	<u>(96,053)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>42,807</u>	\$ <u>53,947</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		<u>91,593</u>	<u>83,383</u>
Notes Payable (232) -----		<u>47,043</u>	<u>39,793</u>
Customer Deposits (235) -----		<u>3,635</u>	<u>3,866</u>
Accrued Taxes (236) -----		<u>3,726</u>	<u>3,863</u>
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>3,131</u>	<u>-</u>
Total Liabilities and Capital -----		\$ <u>191,935</u>	\$ <u>184,852</u>

UTILITY NAME DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>189,798</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>189,798</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>189,798</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>189,798</u>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>79,917</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>79,917</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>6,637</u>	\$ _____	\$ _____	\$ <u>6,637</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>6,637</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>6,637</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify)	_____	_____	_____	_____
PSC Adjustment	<u>17,632</u> *	_____	_____	<u>17,632</u>
Total Debits _____	\$ <u>17,632</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>17,632</u>
Balance End of Year _____	\$ <u>68,922</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>68,922</u>

\* Adjustment per Order No. PSC-06-0378-PAA-WU. F-5

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1	N/A
Shares authorized _____	1000	_____
Shares issued and outstanding _____	1000	_____
Total par value of stock issued _____	1000	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ N/A	\$ (96,053)
Changes during the year (Specify):		
Net Loss for the Year _____	_____	(5,623)
PSC Adjustment * _____	_____	(5,517)
_____	_____	_____
Balance end of year _____	\$ N/A	\$ (107,193)

PROPRIETARY CAPITAL ( 218 )

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

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____	N/A		\$ N/A

\* Adjustment per Order No. PSC-06-0378-PAA-WU. Resolved 4/24/08.

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
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**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	1,469	_____	_____	1,469
Regulatory assessment fee _____	3,726	_____	_____	3,726
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 5,195	\$ N/A	\$ N/A	\$ 5,195

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
U.S. WATER	\$ 38,718	\$ N/A	PROFESSIONAL SERVICES
U.S. WATER	\$ 408	\$ N/A	TESTING
U.S. WATER	\$ 700	\$ N/A	OTHER
GARY DEREMER	\$ 12,000	\$ N/A	MANAGEMENT FEES
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 10,330	\$ N/A	\$ 10,330
2) Add credits during year _____ Adjustment prt Order No. PSC-06-0378-PAA-WU	\$ 3,687 *	\$ _____	\$ 3,687
3) Total _____	14,017	_____	14,017
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	14,017	_____	14,017
6) Less Accumulated Amortization _____	10,886	_____	10,886
7) Net CIAC _____	\$ 3,131	\$ N/A	\$ 3,131

**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 _____	_____	_____	\$ N/A	\$ N/A
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		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ N/A	\$ N/A

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ 10,330	\$ N/A	\$ 10,330
Add Debits During Year: _____	66 *	_____	66
Deduct Credits During Year: _____	490	_____	490
Balance End of Year (Must agree with line #6 above.)	\$ 10,886	\$ N/A	\$ 10,886

\* Adjustment per Order No. PSC-06-0378-PAA-WU, resolved 4/24/08.

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

UTILITY NAME DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

N/A  
SCHEDULE "A"

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

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

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	<u>          </u> %
Commission Order Number approving AFUDC rate:	<u>          </u>

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

UTILITY NAME DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT  
DECEMBER 31, 2008

N/A  
**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>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

\_\_\_\_\_

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WATER  
OPERATING  
SECTION



UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

**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_____	1,211	_____	_____	1,211
304	Structures and Improvements_____	32,546	_____	_____	32,546
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	12,662	710	_____	13,372
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	10,995	_____	_____	10,995
310	Power Generation Equipment_____	3,666	10,886	_____	14,552
311	Pumping Equipment_____	18,335	6,375	_____	24,710
320	Water Treatment Equipment_____	2,770	461	_____	3,231
330	Distribution Reservoirs and Standpipes_____	11,709	429	_____	12,138
331	Transmission and Distribution Lines_____	46,565	_____	_____	46,565
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	33,287	4,797	(19,528)	18,556
335	Hydrants_____	6,933	_____	_____	6,933
336	Backflow Prevention Devices_____	2,686	_____	_____	2,686
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	1,132	_____	_____	1,132
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	1,171	_____	1,171
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	<b>Total Water Plant_____</b>	<b>\$ 184,497</b>	<b>24,829</b>	<b>(19,528)</b>	<b>189,798</b>

\*Adjustment per Order No. PSC-06-0378-PAA-WU, resolved 4/24/08.

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT  
DECEMBER 31, 2008

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 %	\$ 6,151	\$	\$ 1,162	\$ 7,313
305	Collecting and Impounding Reservoirs_		%					
306	Lake, River and Other Intakes_		%					
307	Wells and Springs_	33	%	3.70 %	8,086		482	8,568
308	Infiltration Galleries & Tunnels_		%					
309	Supply Mains_	32	%	3.13 %	860		344	1,204
310	Power Generating Equipment_	17	%	5.88 %	540		536	1,076
311	Pumping Equipment_	20	%	5.88 %	10,785		1,266	12,051
320	Water Treatment Equipment_	20	%	5.88 %	2,770		13	2,783
330	Distribution Reservoirs & Standpipes_	28	%	3.03 %	7,512		361	7,873
331	Trans. & Dist. Mains_	28	%	2.63 %	18,560		1,225	19,785
333	Services_		%					
334	Meter & Meter Installations_	10	%	5.88 %	18,643	17,632 **	949	1,960
335	Hydrants_	40	%	2.50 %	4,720		173	4,893
336	Backflow Prevention Devices_	40	%	2.50 %	158		67	225
339	Other Plant and Miscellaneous Equipment_		%					
340	Office Furniture and Equipment_	10	%	16.67 %	1,132		-	1,132
341	Transportation Equipment_		%					
342	Stores Equipment_		%					
343	Tools, Shop and Garage Equipment_		%					
344	Laboratory Equipment_		%					
345	Power Operated Equipment_		%					
346	Communication Equipment_	10	%	10.00 %	-		59	59
347	Miscellaneous Equipment_		%					
348	Other Tangible Plant_		%					
	Totals_				\$ 79,917	17,632	6,637	68,922 *

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

\*\* Adjustment per Order No. PSC-06-0378-PAA-WU, resolved 4/24/08.

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
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**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	12,000
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	2,407
616	Fuel for Power Production	
618	Chemicals	2,962
620	Materials and Supplies	289
630	Contractual Services:	
	Billing	
	Professional	41,118
	Testing	408
	Other	700
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	3,148
675	Miscellaneous Expenses	3,573
	Total Water Operation And Maintenance Expense	\$ 66,605 *

\* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	322	333	333
3/4"	D	1.5	2	0	0
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	5	4	4
3/4"	D	1.5	3	4	6
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			
Unmetered Customers Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		
			332	341	343

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	(f) Water Sold To Customers (Omit 000's)
January	0	1,065	11	1,054	917
February	0	1,071	11	1,060	1,053
March	0	1,118	11	1,107	863
April	0	1,186	12	1,174	1,092
May	0	1,403	14	1,389	1,322
June	0	1,281	13	1,268	1,044
July	0	1,084	11	1,073	1,188
August	0	1,136	11	1,125	890
September	0	1,220	12	1,208	1,091
October	0	1,151	11	1,140	1,564
November	0	1,077	11	1,066	932
December	0	1,190	12	1,178	998
Total for Year	0	13,982	140	13,842	12,954

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:

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
AC	4"	3,170	0	0	3,170
GALVANIZED	3"	210	0	0	210
GALVANIZED	2"	7,940	0	0	7,940
PVC	2"	300	0	0	300

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1957</u>	<u>1960</u>	<u>1965</u>	_____
Types of Well Construction and Casing _____	<u>STEEL</u>	<u>STEEL</u>	<u>STEEL</u>	_____
_____	_____	_____	_____	_____
Depth of Wells _____	<u>56'</u>	<u>65'</u>	<u>71'</u>	_____
Diameters of Wells _____	<u>4"</u>	<u>6"</u>	<u>4"</u>	_____
Pump - GPM _____	<u>NONE</u>	<u>150</u>	<u>50</u>	_____
Motor - HP _____	<u>NONE</u>	<u>7.5</u>	<u>3</u>	_____
Motor Type * _____	<u>NONE</u>	<u>SUBMERSIBLE</u>	<u>SUBMERSIBLE</u>	_____
Yields of Wells in GPD _____	<u>NONE</u>	<u>216,000</u>	<u>72,000</u>	_____
Auxiliary Power _____	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>NONE</u>	<u>HYDROPNEUMATIC</u>	<u>HYDROPNEUMATIC</u>	_____
Capacity of Tank _____	<u>NONE</u>	<u>1500 GAL</u>	<u>3000 GAL</u>	_____
Ground or Elevated _____	<u>NONE</u>	<u>GROUND</u>	<u>GROUND</u>	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer _____	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_	75,000 AVG 150,000 PEAK	_____	_____
Type of Source_	2 WELLS	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_	PRIMARY TREATMENT	PRIMARY TREATMENT	_____
Make_	DISINFECT/STABILIZATION	DISINFECT/STABILIZATION	_____
Permitted Capacity (GPD)_	75,000	75,000	_____
High service pumping	NONE	NONE	_____
Gallons per minute_	NONE	NONE	_____
Reverse Osmosis_	NONE	NONE	_____
Lime Treatment			_____
Unit Rating_	NONE	NONE	_____
Filtration			_____
Pressure Sq. Ft._	NONE	NONE	_____
Gravity GPD/Sq.Ft._	NONE	NONE	_____
Disinfection			_____
Chlorinator_	STENNER (LIQUID)	STENNER (LIQUID)	_____
Ozone_	N/A	N/A	_____
Other_	N/A	N/A	_____
Auxiliary Power_	NONE	NONE	_____

UTILITY NAME: DIXIE GROVES UTILITY COMPANY

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

**GENERAL 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. 119

2. Maximum number of ERCs \* which can be served. 142

3. Present system connection capacity (in ERCs \*) using existing lines. 142

4. Future connection capacity (in ERCs \*) upon service area buildout. 0

5. Estimated annual increase in ERCs \*. 0

6. Is the utility required to have fire flow capacity? NO  
If so, how much capacity is required? \_\_\_\_\_

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? UNKNOWN

10. If the present system does not meet the requirements of DEP rules, submit the following:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading. PLANS IN PROGRESS.

e. Is this system under any Consent Order with DEP? NO

11. Department of Environmental Protection ID # 6510461

12. Water Management District Consumptive Use Permit # 20007718.002

a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of SFR customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

# WASTEWATER OPERATING SECTION

N/A  
WATER UTILITY ONLY



UTILITY NAME: DIXIE GROVES UTILITY COMPANY

YEAR OF REPORT  
DECEMBER 31, 2008

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

1.  2.  3.  4.

  
\_\_\_\_\_  
(signature of chief executive officer of the utility) \*

Date: \_\_\_\_\_

1.  2.  3.  4.

\_\_\_\_\_  
(signature of chief financial officer of the utility) \*

Date: \_\_\_\_\_

\* 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.

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

**Company:** DIXIE GROVES UTILITY COMPANY

**For the Year Ended December 31, 2008**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 79,379	\$ 79,379	\$
Commercial	2,182	2,182	
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	1,245	1,245	
<b>Total Water Operating Revenue</b>	<b>\$ 82,806</b>	<b>\$ 82,806</b>	<b>\$</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>0</b>	<b>0</b>	
<b>Net Water Operating Revenues</b>	<b>\$ 82,806</b>	<b>\$ 82,806</b>	<b>\$</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).