

FLORIDA PUBLIC SERVICE COMMISSION
Capital Circle Office Center • 2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

M E M O R A N D U M

February 8, 1996

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM: DIVISION OF APPEALS (HELTON) *Matter DES*
DIVISION OF WATER & WASTEWATER (CASEY, RIEGER) *JAH*
DIVISION OF RESEARCH & REGULATORY REVIEW (HARLOW) *WJ* *bf*

RE: DOCKET NO. 960067-WS - PROPOSED AMENDMENTS TO RULE 25-30.110, F.A.C., RECORDS AND REPORTS; ANNUAL REPORTS

AGENDA: 2/20/96 - REGULAR AGENDA - RULE PROPOSAL - INTERESTED PERSONS MAY PARTICIPATE

RULE STATUS: PROPOSAL MAY BE DEFERRED

SPECIAL INSTRUCTIONS: I:\PSC\APP\WP\960067PR.RCM

ISSUE 1: Should the Commission propose amendments to Rule 25-30.110, F.A.C., Records and Reports; Annual Reports?

RECOMMENDATION: Yes.

STAFF ANALYSIS: The Class C Water and Wastewater Annual Report was last revised in 1986. Since then, new water testing requirements and conservation measures have been placed on water and wastewater utilities. Staff recommends the annual report be updated to reflect these changes. In addition, staff recommends questions be added to enable staff to assess a utility's viability. Staff also recommends changes to make the annual report easier to read and complete. For instance, a definition section has been added and the report is being prepared so that in the future utilities may use a computer to complete it.

The revised annual report that was distributed with the economic impact data request required each Class C utility to list each of its wells. East Central Florida Service, Inc. responded that the requirement to list each well would create a hardship for the utility, since it had 236 wells. In response to this comment, staff is recommending in the attached annual report that the information concerning wells be provided only if available.

DOCUMENT NUMBER-DATE
01493 FEB-8th
FPSC-RECORDS/REPORTING

DOCKET NO. 960067-WS
DATE: February 8, 1996

Lake Groves Utilities, Inc. suggested several clarifying changes to the revised annual report in its economic impact data request response. Staff incorporated many of these suggestions into the attached report.

In order to revise and update the Class C Annual Report, staff recommends amending Rule 25-30.110 in order to incorporate by reference the attached revised annual report.

Economic impact: No additional direct costs are expected to the Commission or other governmental entities. Most of the respondents to the economic impact data request responded that there would be minimal or no cost impact due to the revised annual report. Little direct impact on small business is foreseen. No direct impact on competition is expected and a minimal impact on employment is expected.

ISSUE 2: If no requests for hearing or comments are filed, should the rule amendments as proposed be filed for adoption with the Secretary of State and the docket be closed?

RECOMMENDATION: Yes.

STAFF ANALYSIS: Unless comments or requests for hearing are filed, the rules as proposed may be filed with the Secretary of State without further Commission action. The docket may then be closed.

Attachments:
Recommended rule amendments
Recommended revised Class C Annual Report
Economic Impact Statement

1
2 25-30.110 Records and Reports; Annual Reports.

3 (1) RECORDS.

4 (a) Each utility shall preserve its records in accordance
5 with the "Regulations to Govern the Preservation of Records of
6 Electric, Gas and Water Utilities" as issued by the National
7 Association of Regulatory Utility Commissions, as revised May 1985.

8 1. Those utilities that choose to convert documents from
9 their original media form shall retain the original source
10 documents as required by 25-30.110(1)(a) for a minimum of three
11 years, or for any lesser period of time specified for that type of
12 record in the "Regulations to Govern the Preservation of Records of
13 Electric, Gas and Water Utilities," after the date the document was
14 created or received by the utility. This paragraph does not
15 require the utility to create paper copies of documents where the
16 utility would not otherwise do so in the ordinary course of its
17 business. The Commission may waive the requirement that documents
18 be retained in their original form upon a showing by a utility that
19 it employs a storage and retrieval system that consistently
20 produces clear, readable copies that are substantially equivalent
21 to the originals, and clearly reproduces handwritten notations on
22 documents.

23 2. The utility shall maintain written procedures governing
24 the conversion of source documents to a storage and retrieval
25 system, which procedures ensure the authenticity of documents and

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2 the completeness of records. Records maintained in the storage and
3 retrieval system must be easy to search and easy to read.

4 (b) Unless otherwise authorized by the Commission, each
5 utility shall maintain its records at the office or offices of the
6 utility within this state and shall keep those records open for
7 inspection during business hours by Commission staff.

8 (c) Any utility that keeps its records outside the state
9 shall reimburse the Commission for the reasonable travel expense
10 incurred by each Commission representative during any review of the
11 out-of-state records of the utility or its affiliates. Reasonable
12 travel expenses are those travel expenses that are equivalent to
13 travel expenses paid by the Commission in the ordinary course of
14 its business.

15 1. The utility shall remit reimbursement for out-of-state
16 travel expenses within 30 days from the date the Commission mails
17 the invoice.

18 2. The reimbursement requirement in subparagraph (1)(c)
19 shall be waived:

20 a. For any utility that makes its out-of-state records
21 available at the utility's office located in Florida or at another
22 mutually agreed upon location in Florida within 10 working days
23 from the Commission's initial request. If 10 working days is not
24 reasonable because of the complexity and nature of the issues
25 involved or the volume and type of material requested, the

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2 Commission may establish a different time frame for the utility to
3 bring records into the state. For individual data requests made
4 during an audit, the response time frame established in Rule 25-
5 30.145, Florida Administrative Code, shall control; or

6 b. For a utility whose records are located within 50 miles
7 of the Florida state line.

8 (2) IN GENERAL. Each utility shall furnish to the Commission
9 at such time and in such forms as the Commission may require, the
10 results of any required tests and summaries of any required
11 records. The utility shall also furnish the Commission with any
12 information concerning the utility's facilities or operation that
13 the Commission may request and require for determining rates or
14 judging the practices of the utility. All such data, unless
15 otherwise specified, shall be consistent with and reconcilable with
16 the utility's annual report to the Commission.

17 (3) ANNUAL REPORTS; FILING EXTENSIONS. Each utility shall
18 file with the Commission annual reports on forms prescribed by the
19 Commission. The obligation to file an annual report for any year
20 shall apply to any utility which is subject to this Commission's
21 jurisdiction as of December 31 of that year, whether or not the
22 utility has actually applied for or been issued a certificate.

23 (a) The Commission shall, by January 15 of each year, send
24 one blank copy of the appropriate annual report form to each
25 utility company. The failure of a utility to receive a report form

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2 shall not excuse the utility from its obligation to timely file the
3 annual report. An original and two copies of the annual reports
4 shall be filed with the Commission on or before March 31 for the
5 preceding year ending December 31. Annual reports are considered
6 filed on the day they are postmarked or received and logged in by
7 the Commission's Division of Water and Wastewater in Tallahassee.

8 (b) An annual report is considered on file if it is properly
9 addressed, with sufficient postage, and postmarked no later than
10 the due date. If an annual report is sent by registered mail, the
11 date of the registration is the postmark date. The registration is
12 evidence that the annual report was delivered. If an annual report
13 is sent by certified mail and the receipt is postmarked by a postal
14 employee, the date on the receipt is the postmark date. The
15 postmarked certified mail receipt is evidence that the return was
16 delivered.

17 (c) A utility may file a written request for an extension of
18 time with the Division of Water and Wastewater no later than March
19 31. One extension of 30 days will be automatically granted upon
20 request. A request for a longer extension must be accompanied by
21 a statement of good cause and shall specify the date by which the
22 report will be filed.

23 (4) ANNUAL REPORTS; CONTENTS. The appropriate annual report
24 form required from each utility shall be determined by using the
25 same three classes of utilities used by the National Association of

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2 Regulatory Utility Commissioners for publishing its system of
3 accounts: Class A (those having annual water or wastewater
4 operating revenues of \$750,000 or more); Class B (those having
5 annual water or wastewater revenues of \$150,000 to \$749,999); Class
6 C (annual water or wastewater revenues of less than \$150,000). The
7 class to which a utility belongs shall be determined by using the
8 higher of the average of its annual water or wastewater operating
9 revenues for each of the last three preceding years.

10 (a) Class A utilities shall file the annual report entitled
11 "Water and/or Wastewater Utilities (Gross Revenues of \$750,000 and
12 Over)" required by Commission Form PSC/WAS 4 (Rev. 12/86), which
13 was effective on December 22, 1986.

14 (b) Class B utilities shall file the annual report entitled
15 "Water and/or wastewater Utilities (Gross Revenues of \$150,000 or
16 more But Less Than \$750,000 Each)" required by Commission Form
17 PSC/WAS 5 (Rev. 12/86) which was effective on December 22, 1986.

18 (c) Class C utilities shall file the annual report entitled
19 "Water and/or wastewater Utilities (Gross Revenues of less than
20 \$150,000 each) required by Commission Form PSC/WAS 6 Rev. (x/xx)
21 ~~12/86 which was effective on December 22, 1986.~~

22 (d) Class A or B utilities that have multiple systems under
23 one consolidated company should file the Consolidated Annual Report
24 (Form PSC/WAS 3 (/91)) in lieu of separate annual reports for each
25 system. Any questions regarding the annual report form to be

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2 filed, should be directed to the Division of Water and Wastewater,
3 Bureau of Accounting.

4 (e) The foregoing forms can be obtained from the Commission's
5 Division of Water and Wastewater.

6 (5) CERTIFICATION OF ANNUAL REPORTS. As part of the annual
7 report, each utility shall certify the following in writing by the
8 utility's chief executive officer and chief financial officer:

9 (a) Whether the utility is in substantial compliance with the
10 Uniform System of Accounts as prescribed by Rule 25-30.115, Florida
11 Administrative Code;

12 (b) Whether the utility is in substantial compliance with all
13 applicable rules and orders of the Florida Public Service
14 Commission;

15 (c) Whether there have been any written communications from
16 regulatory agencies concerning noncompliance with, or deficiencies
17 in, financial reporting practices that could have a material effect
18 on the financial statements;

19 (d) Whether the financial statements and related schedules
20 fairly present the financial condition and results of operations
21 for the period presented and whether other information and
22 statements presented as to the business affairs of the respondent
23 are true, correct, and complete for the period which they
24 represent.

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2 (6) ANNUAL REPORTS, PENALTY FOR NONCOMPLIANCE. A penalty
3 shall be assessed against any utility that fails to file an annual
4 report or an extension in the following manner:

5 (a) Failure to file an annual report or an extension on or
6 before March 31;

7 (b) Failure to file a complete annual report;

8 (c) Failure to file an original and two copies of the annual
9 report.

10 Any utility that fails to comply with this rule shall be subject to
11 the penalties imposed herein unless the utility demonstrates good
12 cause for the noncompliance. The Commission may, in its
13 discretion, impose penalties for noncompliance that are greater or
14 lesser than provided herein; such as in cases involving a flagrant
15 disregard for the requirements of this rule or repeated violations
16 of this rule. No final determination of noncompliance or
17 assessment of penalty shall be made by the Commission except after
18 notice and an opportunity to be heard, as provided by applicable
19 law.

20 (d) Any utility which fails to pay a penalty within 30 days
21 after its assessment by the Commission shall be subject to interest
22 applied to the penalty up to and including the date of payment of
23 the penalty. Such interest shall be compounded monthly, based on
24 the 30 day commercial paper rate for high grade, unsecured notes
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2 sold through dealers by major corporations in multiples of \$1,000
3 as regularly published in the Wall Street Journal.

4 (7) DELINQUENT REPORTS.

5 (a) Any utility that fails to file its annual report or
6 extension on or before March 31, or within the time specified by
7 any extension, approved in writing by the Division of Water and
8 Wastewater, shall be subject to a penalty. The penalty shall be
9 based on the number of calendar days elapsed from March 31, or from
10 an approved extended filing date, until the date of filing. The
11 date of filing shall be included in the days elapsed.

12 (b) The penalty for delinquent reports shall accrue based on
13 the utility's classification established under subsection (4), in
14 the following manner for each day the report is delinquent:

- 15 1. \$25 per day for Class A utilities;
16 2. \$13.50 per day for Class B utilities; and
17 3. \$3.00 per day for Class C utilities.

18 (8) INCOMPLETE REPORTS.

19 (a) The Commission's Division of Water and Wastewater shall
20 provide written notification to a utility if its report does not
21 contain information required by subsection (4) of this rule. The
22 utility shall file the missing information no later than 30 days
23 after the date on the face of the notification. If the utility
24 fails to file the information within that period, the report will
25 be deemed delinquent and the utility shall be subject to a penalty

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2 as provided under paragraphs (7)(a) and (b), except that the
3 penalty shall be based on the number of days elapsed from the date
4 the information is due to the date it is actually filed. The date
5 of filing shall be included in the elapsed days.

6 (b) A report is incomplete if any of the schedules required
7 by the following forms of this rule are not completed:

- 8 1. Form PSC/WAS 4 (Rev. 12/86 for Class A utilities);
9 2. Form PSC/WAS 5 (Rev. 12/86~~7~~ for Class B uUtilities); and
10 3. Form PSC/WAS 3 (Rev. 03/91 for Class A or B uUtilities
11 that have multiple systems.)
12 4. Form PSC/WAS 6 (Rev. x/xx ~~12/86~~ for Class C- uUtilities).

13 (c) An incomplete report will remain incomplete until the
14 missing information is filed with the Division of Water and
15 Wastewater on the appropriate Commission form.

16 (9) INCORRECT FILING. If a utility files an incorrect annual
17 report it shall be considered delinquent and subject to a penalty
18 on the same basis as a utility that fails to timely file an annual
19 report. The classification determining the applicable penalty, as
20 prescribed by paragraphs 7(a) and (b), shall be determined by the
21 latest annual revenue figures available for the utility. The
22 failure of a utility to receive a report form for the correct class
23 of utility shall not excuse the utility from its obligation to
24 timely file the annual report for the correct class of utility.

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2 (10) INSUFFICIENT COPIES. A utility that fails to file one
3 original and two copies of its annual report shall be subject to a
4 penalty of one dollar per page per missing copy. The Commission
5 will provide the utility with written notice that insufficient
6 copies were received. A penalty may be avoided if, within 20 days
7 after the date of the notice, the utility files the missing copies
8 or requests that the Commission copy its report for it and remits
9 the appropriate fee for the copying.

10 (11) OTHER PENALTIES. The penalties that may be assessed
11 against a utility for failure to file an annual report in
12 compliance with the foregoing shall be separate and distinct from
13 penalties that may be imposed for other violations of the
14 requirements of the Commission.

15 Specific Authority: 350.127(2), 367.121, F.S.

16 Law Implemented: 367.121(1)(c), 367.121(1)(g), 367.121(1)(i),
17 367.121(1)(k), 367.156(1), 367.161, F.S.

18 History: Amended 9/12/74, 1/18/83, 2/24/85, 10/27/85, formerly
19 25-10.25, Transferred from 25-10.025 11/9/86, Amended 12/22/86,
20 3/11/91, 11/13/95, _____.

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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Exact Legal Name of Respondent

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 19____

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA), Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

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 service to the public. (Section 357.021 (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 (f), 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 357.021 (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 90% 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

(EXACT NAME OF UTILITY)

Mailing Address

Street Address

County

Telephone Number _____

Date Utility First Organized _____

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: _____

Name of subdivisions where services are provided: _____

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: _____	_____	_____	
Person who prepared this report: _____	_____	_____	
Officers and Managers: _____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	\$ _____ \$ _____ \$ _____ \$ _____

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
_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31 0

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ _____	\$ _____	\$ _____	\$ _____
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ _____	\$ _____	\$ _____
Depreciation Expense _____	F-5	_____	_____	_____	_____
CIAC Amortization Expense _____	F-8	_____	_____	_____	_____
Taxes Other Than Income _____	F-7	_____	_____	_____	_____
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense _____		\$ _____	\$ _____	\$ _____	\$ _____
Net Operating Income (Loss) _____		\$ _____	\$ _____	\$ _____	\$ _____
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss) _____		\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

 YEAR OF REPORT
 DECEMBER 31,

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ _____	\$ _____
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	_____	_____
Net Utility Plant -----		\$ _____	\$ _____
Cash -----		_____	_____
Customer Accounts Receivable (141) -----		_____	_____
Other Assets (Specify): -----		_____	_____
-----		_____	_____
-----		_____	_____
Total Assets -----		\$ _____	\$ _____
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	_____	_____
Preferred Stock Issued (204) -----	F-6	_____	_____
Other Paid in Capital (211) -----		_____	_____
Retained Earnings (215) -----	F-6	_____	_____
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	_____	_____
Total Capital -----		\$ _____	\$ _____
Long Term Debt (224) -----	F-6	\$ _____	\$ _____
Accounts Payable (231) -----		_____	_____
Notes Payable (232) -----		_____	_____
Customer Deposits (235) -----		_____	_____
Accrued Taxes (236) -----		_____	_____
Other Liabilities (Specify) -----		_____	_____
-----		_____	_____
-----		_____	_____
Advances for Construction -----		_____	_____
Contributions in Aid of Construction - Net (271-272) -----	F-8	_____	_____
Total Liabilities and Capital -----		\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

GROSS UTILITY PLANT

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

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

Account 108	Water	Wastewater	A/D & CIAC AM. Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ _____	\$ _____	\$ _____
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

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

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year _____	\$ _____	\$ _____	\$ _____	\$ _____
Add Accruals charged:				
State ad valorem tax _____	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax _____	_____	_____	_____	_____
Federal income tax _____	_____	_____	_____	_____
State income tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
2. Total Taxes Accrued _____	\$ _____	\$ _____	\$ _____	\$ _____
Deduct Taxes Paid:				
State ad valorem tax _____	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax _____	_____	_____	_____	_____
Federal income tax _____	_____	_____	_____	_____
State income tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
3. Total Taxes Paid _____	\$ _____	\$ _____	\$ _____	\$ _____
4. Balance end of year _____	\$ _____	\$ _____	\$ _____	\$ _____
(1 + 2 - 3 = 4)				

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
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

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 _____		\$ _____	\$ _____
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.) _____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Credits During Year: _____	_____	_____	_____
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

SCHEDULE 'A'

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

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

(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: _____ %
Commission Order approving AFUDC rate: _____

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

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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

**WATER
OPERATING
SECTION**

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

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 _____	_____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	_____	_____	_____	_____
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	_____	_____	_____	_____
335	Hydrants _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	_____	_____	_____	_____
341	Transportation Equipment _____	_____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____	_____
	Total Water Plant _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

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		%	%	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$	\$	\$	\$

* This amount should tie to Sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	_____
616	Fuel for Power Production	_____
618	Chemicals	_____
620	Materials and Supplies	_____
630	Contractual Services:	
	Operator and Management	_____
	Testing	_____
	Other	_____
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	_____
	Total Water Operation And Maintenance Expense	\$ _____

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

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

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b) + (c) - (d)] (e)	Water Sold To Customers (Omit 000's) (f)
January _____	_____	_____	_____	_____	_____
February _____	_____	_____	_____	_____	_____
March _____	_____	_____	_____	_____	_____
April _____	_____	_____	_____	_____	_____
May _____	_____	_____	_____	_____	_____
June _____	_____	_____	_____	_____	_____
July _____	_____	_____	_____	_____	_____
August _____	_____	_____	_____	_____	_____
September _____	_____	_____	_____	_____	_____
October _____	_____	_____	_____	_____	_____
November _____	_____	_____	_____	_____	_____
December _____	_____	_____	_____	_____	_____
Total for Year _____	_____	_____	_____	_____	_____

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
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

SYSTEM NAME: _____

**WELLS AND WELL PUMPS
(If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

HIGH SERVICE PUMPING

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

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Gals. per day of source _____	_____	_____	_____
Type of Source _____	_____	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Gals. per day capacity _____	_____	_____	_____
High service pumping _____	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment _____	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

OTHER WATER SYSTEM INFORMATION

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

- Present ERCs * now being served _____
- Maximum ERCs ** that system can efficiently serve _____
- Present system connection capacity (in ERC's) using existing lines _____
- Future connection capacity (in ERC's) upon service area buildout _____
- Estimated annual increase in ERCs * _____
- List fire fighting facilities and capacities (including number of fire hydrants) _____

- List percent of certificated area where service connections are installed (total for each county) _____

- What is the current need for system upgrading and/or expansion? _____

- What are plans for future system upgrading and/or expansion? _____

- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address) _____

- Has an application for a construction permit been filed with the DEP? (if so, explain) _____

- Department of Environmental Protection ID # _____
Water Management District ID # _____

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

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

WASTEWATER UTILITY PLANT ACCOUNTS

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

* This amount should tie to sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

* This amount should tie to Sheet F-5.

UTILITY NAME: _____

 YEAR OF REPORT
 DECEMBER 31,

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

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

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

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

 ** D = Displacement
 C = Compound
 T = Turbine

UTILITY NAME: _____

 YEAR OF REPORT
 DECEMBER 31, _____

PUMPING EQUIPMENT

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

MANHOLES

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	_____	_____	_____	_____

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31,

TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Capacity _____ Average Daily Flow _____ Effluent Disposal _____ Total Gallons of Wastewater treated _____	_____	_____	_____
--	-------	-------	-------

MASTER LIFT STATION PUMPS

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____
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PUMPING WASTEWATER STATISTICS

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

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

SYSTEM NAME: _____

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERCs * now being served _____
2. Maximum ERCs ** that system can efficiently serve _____
3. Present system connection capacity (in ERC's) using existing lines _____
4. Future connection capacity (in ERC's) upon service area buildout _____
5. Estimated annual increase in ERCs * _____
6. State any plans and estimated completion dates for any enlargements of this system. _____

7. List percent of certificated area where service connections are installed (total for each county)

8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
 - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
 - b. Plans for funding and construction of the required upgrading.
 - c. Have these plans been coordinated with the DEP? _____
 - d. Do they concur? _____
 - e. When will construction begin? _____
9. Do you discharge effluent to surface waters? _____
10. Department of Environmental Protection ID # _____
Water Management District ID # _____

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

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

** Total Plant Capacity / 280 gallons

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|---------------------------------|--------------------------------|---|
| YES
<input type="checkbox"/> | NO
<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
<input type="checkbox"/> | NO
<input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input type="checkbox"/> | NO
<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
<input type="checkbox"/> | NO
<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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(signature of chief executive officer of the utility)
1.	2.	3.	4.	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(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.

M E M O R A N D U M

December 18, 1995

TO: DIVISION OF APPEALS (Helton)
FROM: DIVISION OF RESEARCH AND REGULATORY REVIEW (Harlow) *9/21/95 P.D. GMD*
SUBJECT: ECONOMIC IMPACT STATEMENT FOR PROPOSED REVISIONS TO RULE 25-30.110,
FAC, RECORDS AND REPORTS; ANNUAL REPORTS (WATER AND WASTEWATER)

SUMMARY OF THE RULE

The proposed amendment to Rule 25-30 110, FAC, updates the Class C Water and Wastewater Annual Report (Form PSC/WAW 6). The Class C Annual Report was updated to provide additional definitions and clarifications, facilitate completion of the report, prepare the appearance of the report for future computer disk filing, and provide the Commission with needed information regarding conservation and reuse.

DIRECT COSTS TO THE AGENCY AND OTHER STATE OR LOCAL GOVERNMENT ENTITIES

No additional direct costs to the Commission or other state or local government entities are expected to result from the rule change. Division of Water and Wastewater staff anticipate that the updated information provided on the proposed annual report will assist in performing better analyses of the utilities, including viability. Commission staff should also benefit due to the increased ease in reviewing the report. The updated information on conservation and reuse provided by the companies should reduce staff effort to obtain the information by informal means.

COSTS AND BENEFITS TO THOSE PARTIES DIRECTLY AFFECTED BY THE RULE

A data request was sent to 53 randomly selected Class C Water and Wastewater companies. Responses were received from 14 of the 53 companies.

Nine of the companies indicated that there would be minimal or no cost impact to comply with the proposed revisions, while three responded that the impact is unknown. Lake Groves Utilities, Incorporated expects that the need to

assemble and format additional data, and present it in the proposed report will result in additional man-hour costs of \$250.

East Central Florida Services, Incorporated (ECFS) responded that the requirement to individually list wells in the proposed annual report will "place a tremendous hardship on our company and result in increased costs to our customers." ECFS serves 290 customers in a rural service area and has 236 wells. In the past, ECFS has noted that the company has various well sizes and types, without listing them separately on the annual report. However, the large number of wells owned by ECFS is very unusual for a Class C water company. For the typical Class C water company, with very few wells, the requirement to separately list well sizes and types is not expected to be burdensome.

Two of the companies responded that the revised report appears to be more clear and concise and will be easier to complete.

REASONABLE ALTERNATIVE METHODS

Placid Lakes Utilities, Incorporated suggested that the changes would be less costly to implement for the utilities if the Commission had software available for the utilities to use in preparing the annual report. The proposed revisions to the report make the appearance of the report adaptable to computer disk filing, which the Division of Water and Wastewater staff anticipates in the future.

Lake Groves Utilities, Incorporated suggested several clarifications to the wording on the proposed annual report. These changes are being taken under advisement by technical staff. No additional alternative methods were suggested by the Class C water and wastewater utilities.

As an alternative, the Division of Water and Wastewater considered keeping the existing Class C Annual Report, which was last revised nine years ago. However, it was determined that the proposed changes to the annual report would make the report easier to complete for utilities and provide staff with needed information.

IMPACT ON SMALL BUSINESSES

As the costs of complying with the proposed revisions is expected to be minimal for typical Class C water and wastewater utilities, little direct impact on small businesses is foreseen.

IMPACT ON COMPETITION

No direct impact on competition is expected to result from the proposed rule revisions.

IMPACT ON EMPLOYMENT

Impact on employment is expected to be minimal. Only one company indicated that additional staff time would be required to comply with the proposed revisions, with an estimated cost of \$250. There would be no effect on employment within the Commission.

METHODOLOGY

A data request was sent to twenty-five percent of the Class C water and wastewater utilities, chosen randomly. Several meetings were held with other Commission staff for the purpose of discussion and review of the present rule and the proposed revisions. Follow up meetings were held concerning data responses.

JGH:tf/e-wwrpt