



Public Service Commission

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COMMISSION
CLERK

DATE: FEBRUARY 21, 2002

TO: DIRECTOR, DIVISION OF THE COMMISSION CLERK &
ADMINISTRATIVE SERVICES (BAYO)

FROM: DIVISION OF ECONOMIC REGULATIONS (JOHNSON, REDEMANN
KAPROTH) DM
OFFICE OF THE GENERAL COUNSEL (CROSBY, HELTON) *part* *RRR* *PD* *JDJ* *Tg*

RE: DOCKET NO. 010852-WS - APPLICATION FOR TRANSFER OF
CERTIFICATE NOS. 514-W AND 446-S IN BAY COUNTY FROM SANDY
CREEK UTILITIES, INC. TO SANDY CREEK UTILITY SERVICES,
INC.
COUNTY: BAY

AGENDA: MARCH 05, 2002 - REGULAR AGENDA - INTERESTED PERSONS MAY
PARTICIPATE - PROPOSED AGENCY ACTION ISSUES 2, 3, & 5

CRITICAL DATES: NONE

SPECIAL INSTRUCTIONS: NONE

FILE NAME AND LOCATION: S:\PSC\ECR\WP\010852.RCM

CASE BACKGROUND

Sandy Creek Utilities, Inc. (Sandy Creek or utility) is a Class C utility that provides service in Bay County to approximately 186 water and 160 wastewater customers. The utility is in the Northwest Florida Water Management District and is not located in a water use caution area. According to the utility's 2000 annual report, Sandy Creek has been providing service since 1986. The utility was granted Water Certificate No. 514-W and Wastewater Certificate No. 446-S by Order No. 21022, issued April 11, 1989, in Docket No. 880965-WS. Sandy Creek's service territory was amended to include additional territory pursuant to Order No. PSC-92-0241-FOF-WS, issued April 23, 1992, in Docket No. 910260-WS. The annual report for 2000 shows that gross revenues were \$52,532

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and \$71,875 and the net operating losses were \$8,176 and \$11,400, for the water and wastewater systems respectively.

On June 15, 2001, Sandy Creek and Sandy Creek Utility Services, Inc. jointly filed an application for transfer of Sandy Creek to Sandy Creek Utility Services, Inc. (SCUSI or buyer). The utility's application was found to be deficient. The deficiencies were corrected on September 6, 2001. The rate base for this utility was previously established in Docket No. 900505-WS, in order 25373, issued November 21, 1991.

This recommendation addresses the transfer of Sandy Creek to SCUSI. In addition, the utility is providing wastewater effluent service to the Sandy Creek Ranch Golf course, but does not have a current charge or tariff. Therefore, the need for a tariff for reuse service is addressed in Issue 5. The Commission has jurisdiction to consider this matter pursuant to Sections 367.071 and 367.091, Florida Statutes.

DISCUSSION OF ISSUES

ISSUE 1: Should the transfer of Certificate Nos. 514-W and 446-S from Sandy Creek to SCUSI be approved?

RECOMMENDATION: Yes, the transfer of Certificate Nos. 514-W and 446-S from Sandy Creek to SCUSI should be approved. The utility is current on its 2000 regulatory assessment fees (RAFs) and annual reports. Sandy Creek should be responsible for remitting to the Commission the 2001 RAFs accruing up to and including June 15, 2001, the date of the transfer. Sandy Creek should also be responsible for submitting an annual report for this time period. SCUSI should be responsible for payment of the 2001 RAFs associated with revenues collected after the transfer date and all future RAFs and annual reports that should be submitted to the Commission. A description of the territory served by the utility is appended to this memorandum as Attachment A. (JOHNSON, REDEMANN, KAPROTH)

STAFF ANALYSIS: As discussed in the case background, on June 15, 2001, Sandy Creek and SCUSI jointly filed an application for transfer of Certificate Nos. 514-W and 446-S from Sandy Creek to SCUSI. The application, as filed, was deficient; SCUSI submitted the corrected information on September 6, 2001. The application is in substantial compliance with the governing statute, Section 367.071, Florida Statutes, and other pertinent statutes and rules concerning an application for transfer. The application contains a check in the amount of \$1,500, which is the correct filing fee pursuant to Rule 25-30.020, Florida Administrative Code. The joint applicants have provided evidence in the form of a recorded warranty deed that the utility owns the land upon which its facilities are located, as required by Rule 25-30.037(3)(i), Florida Administrative Code.

Section 367.071, Florida Statutes, requires that no utility shall sell, assign, or transfer its certificate of authorization, facilities, or any portion thereof, or majority organizational control without prior approval of the Commission unless such sale, assignment, or transfer is made contingent upon Commission approval. Consistent with the statute the closing on the transfer of the utility took place on June 15, 2001, contingent upon the Commission's approval.

In addition, the application contains proof of compliance with the noticing provisions set forth in Rule 25-30.030, Florida Administrative Code, including notice to the customers of the utility to be transferred. One objection to the transfer of the utility was timely filed by Edward Walsh. According to Mr. Walsh, he is not unhappy with the new owner, but he is concerned that prompt and efficient service may be difficult to provide by an out-of-state company. Staff replied to the objection letter, and asked if he wanted to pursue a formal hearing. Mr. Edward Walsh contacted the Commission within the time period specified in the letter and indicated that he did not want to commence a formal proceeding. No other objections to the notice of application have been received and the time for filing such has expired.

SCUSI is a wholly-owned subsidiary of Utilities, Inc. SCUSI will own and operate the utility system. Utilities, Inc. and its subsidiaries are not developers, nor are they developer related. According to the application the transfer is in the public interest because of Utilities, Inc.'s vast experience in the utility industry, and its technical and financial ability.

With regard to the buyer's technical ability, Utilities Inc. has approximately thirty-five years of experience in the water and wastewater utility industry. Utilities, Inc., has twenty-five years of experience operating water and wastewater utilities under the regulation of this Commission. It also operates two subsidiaries in non-jurisdictional Hillsborough County. According to its application, at the present time, Utilities, Inc., provides safe and reliable water and wastewater service to approximately 235,000 customers in sixteen states.

With regard to the buyer's financial ability, a statement was provided that it has both the regulatory experience and the financial ability to ensure consistent compliance with Florida Department of Environmental Protection (FDEP) regulations. In support of this statement, Utilities, Inc. indicated that it has other water and wastewater utilities under the regulation of the Commission and these Florida subsidiaries are in good standing with the Commission. Utilities, Inc. has the capability to provide investment capital at reasonable rates to SCUSI. SCUSI will receive the benefit of centralized management, accounting, billing, and data processing functions, resulting in the economies of scale that would be unattainable on a stand-alone basis.

The buyer states that a reasonable investigation of the utility has been performed. The investigation revealed that there are several repairs and replacement of items needed for the water and wastewater systems. The buyer estimated the cost of the repairs and replacement items to be \$68,000 for the water system and \$12,000 for the wastewater system. The utility has indicated that most of these repairs have been made. The major items that remain include the replacement of the Country Club Drive main and the installation of a water main to loop to the existing water mains.

The utility has two six-inch wells that pump water into a ground storage tank. After storage, the water pressure is increased by two high service pumps and a hydropneumatic tank before entering into the water distribution system. The FDEP has no deficiency notices or corrective orders issued against the water system. According to the FDEP, the water operation has improved since SCUSI took over the system. However, the water distribution system has experienced frequent line breaks, most notably along the Country Club Drive main. The utility intends to submit a permit application within the next month to replace the Country Club Drive main. The main should be replaced by April, 2002.

Wastewater flows into individual tanks. There, the wastewater is partially treated by the anaerobic process. From the tank the wastewater flows into small pumping stations, which pump the partially treated wastewater into a force main to the wastewater treatment plant. After the wastewater is treated, the effluent flows into a lined pond and then is pumped to a 30-acre golf course for final disposal by spray irrigation. According to the FDEP, there are no deficiency notices or corrective orders issued against the wastewater system. FDEP also indicated the wastewater plant's operation has improved since SCUSI took over the system.

The application contains a copy of the contract for sale which includes the purchase price, terms of payment, and a list of the assets purchased. The purchase price for the utility and land is \$200,000. The sale was a cash transaction, therefore, no outside financing was required. Additionally, the application contains a statement that the buyer will fulfill the commitments, obligations, and representations of the sellers with regard to utility matters.

According to our records, Sandy Creek is current with its regulatory assessment fees and has filed an annual report for 2000

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and all prior years. SCUSI will be responsible for filing an annual report from the June 15, 2001 through December 31, 2001, and the payment of all regulatory assessment fees associated with revenues collected after the date of transfer. The seller is responsible for remitting to the Commission the RAFs associated with revenues collected up to and including June 15, 2001, the date of the transfer. The seller is also responsible for filing an annual report for operations until June 15, 2001.

Based on the above, staff recommends that the transfer of Certificate Nos. 514-W and 446-S from Sandy Creek Utilities, Inc. to SCUSI is in the public interest and it should be approved. The utility is current on its 2000 regulatory assessment fees (RAFs) and annual reports. Sandy Creek should be responsible for remitting the 2001 RAFs accruing up to and including the date of the transfer to the Commission. Sandy Creek should also be responsible for filing an annual report for this period of time. SCUSI will be responsible for payment of the 2001 RAFs associated with revenues collected after the transfer date and all future RAFs and annual reports that should be submitted to the Commission. A description of the territory served by the utility is appended to this memorandum as Attachment A.

ISSUE 2: What is the rate base of Sandy Creek Utilities, Inc. at the time of transfer?

RECOMMENDATION: The rate bases, which for transfer purposes reflect the net book value, are \$138,415 for the water system and \$190,667 for the wastewater system as of June 15, 2001. SCUSI should be put on notice that it is required to maintain the utility's books and records in conformance with the National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA). (JOHNSON)

STAFF ANALYSIS: According to the application, the utility's proposed rate base as of December 31, 2000, for the water and wastewater systems combined is \$407,800. The utility's rate base is based upon the 2000 annual report that was filed with the Commission. Rate base for this utility was previously established by Order No. 25373, issued November 21, 1991, in Docket No. 900505-WS, a staff assisted rate case, as \$156,435 for water and \$99,586 for wastewater.

Staff conducted an audit of the books and records of the utility to determine rate base as of the date of transfer. The rate base was determined from the company's historical records and supporting source documentation. Staff could only locate supporting source documentation through December 31, 2000, and found no documented activity for the six-month period of time between December 31, 2000, and the transfer date of June 15, 2001. The utility indicated that there was no account activity for that period. The December 31, 2000, balances for depreciation and amortization were updated to the date of transfer June 15, 2001. The staff audit report contained five exceptions and two disclosures. The utility did not provide a response to the audit report.

The audit indicated that the utility's books and records do not reflect proper use of the NARUC USOA. Rule 25-30.115, Florida Administrative Code, requires water and wastewater utilities to maintain their accounts and records in conformance with the 1996 NARUC USOA. Accounting Instruction 2.B of the NARUC USOA for Class C utilities states:

All books of accounts, together with records and memoranda supporting the entries therein, shall be kept

in such a manner as to support fully the facts pertaining to such entries. The books and records referred to herein include not only the accounting records in a limited technical sense, but also all other records, reports, correspondence, invoices, memoranda and information useful in determining the facts regarding a transaction.

According to the audit report, the utility does not maintain a general ledger, balance sheet, or income statements in accordance with the NARUC USOA. Sandy Creek's failure to maintain its books and records in accordance with NARUC USOA is a violation of Rule 25-30.115, Florida Administrative Code. However, Sandy Creek will not be operating the utility once the transfer to SCUSI is approved. SCUSI's parent company Utilities Inc. maintains its books and records using NARUC USOA. Therefore, SCUSI should be put on notice that it is required to maintain the utility's books and records in conformance with the NARUC USOA as prescribed by Rule 25-30.115, Florida Administrative Code.

The audit report contained several exceptions that resulted in adjustments to the plant, accumulated depreciation, and accumulated amortization accounts. These adjustments are discussed in the following analysis.

UTILITY PLANT-IN-SERVICE

As discussed above, the utility does not maintain a monthly general ledger, balance sheet, or income statement. The utility's 2000 annual report indicated plant-in-service balances of \$455,149 for water and \$705,757 for wastewater.

Staff determined the plant balances by accumulating and scheduling all invoices that could be located to support the plant additions for both the water plant and the wastewater plant for the years 1991-2000. Staff's balances are different from the utility's balances as reported in the annual report. According to the audit, the differences are related to items that were incorrectly capitalized or expensed, and lack of supporting documentation for plant additions.

Rule 25-30.140(1)(o) Florida Administrative Code, defines property retired as:

Utility plant, property that has been removed, sold, abandoned, destroyed or which has been withdrawn from service for any cause.

Rule 25-30.140(1)(t) Florida Administrative Code, states:

Those items of utility plant which, when retired with or without replacement, are accounted for by crediting the book cost to the utility plant account in which it is included.

Staff's examination of the utility plant additions revealed that the utility had overstated plant by \$32,315 for water and by \$28,574 for wastewater as a result of unsupported plant additions, repair costs that were capitalized instead of expensed, and replacement costs that were expensed instead of capitalized.

LAND

The utility reflected land balances of \$1,300 for water and \$3,000 for wastewater. Staff confirmed the cost of the land with ad valorem tax assessments and Order No. 25373, in Docket No. 900505-WS, issued November 21, 1991. Therefore, staff agrees with the utility that the appropriate land balances are \$1,300 for water and \$3,000 for wastewater.

ACCUMULATED DEPRECIATION

The utility's annual report as of December 31, 2000, indicated an accumulated depreciation balance of \$233,705 for water and a wastewater balance of \$421,576. Based on the audited balances of plant-in-service for water and wastewater, staff recalculated the accumulated depreciation using the rates pursuant to Rule 25-30.140, Florida Administrative Code, for a Class C water and wastewater utility. The adjustments to accumulated depreciation correspond to the adjusted plant-in-service balances and reflect the additional unrecorded depreciation through June 15, 2001, the date of transfer. Therefore, staff has increased accumulated depreciation for water by \$9,834, to reflect a balance of \$243,539.

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Staff has increased the wastewater accumulated depreciation account by \$22,298, to reflect a balance of \$443,874.

CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC) AND AMORTIZATION OF CIAC

The utility's 2000 annual report, indicated that the utility's water CIAC and accumulated amortization balances are \$87,151 and \$39,682, respectively. The utility's wastewater CIAC balance is \$154,500 and the accumulated amortization balance is \$99,833.

Staff verified all CIAC additions and recalculated the accumulated amortization of CIAC balances by using a composite rate for each year from 1990 to June, 2001. Staff used annual composite rates of 1.50 percent for water and 2.04 percent for wastewater for the year 2001. The difference between the utility's calculation and staff's accumulated amortization balance is due to the different annual composite rates used and updating the accounts as of the date of transfer. Based on staff's calculation the CIAC water balance is \$87,151 and the wastewater balance is \$154,500. The corresponding accumulated amortization of CIAC water balance should be increased by \$5,289 to reflect a balance of \$44,971 and the accumulated amortization of CIAC wastewater balance should be increased by \$9,025 to reflect a balance of \$108,858.

RATE BASE

Staff's calculation of rate base for water and wastewater are shown on Schedules Nos. 1 and 2, respectively, which are attached. Adjustments to rate base are itemized on Schedule No. 3, for water and wastewater. Based on the adjustments set forth herein, staff recommends that rate base for Sandy Creek be established as \$138,415 for the water system and \$190,667 for the wastewater system as of June 15, 2001. This rate base calculation is used solely to establish the net book value of the property being transferred and does not include the normal rate making adjustments of working capital calculations and used and useful adjustments. The utility should begin using the NARUC USOA.

ISSUE 3: Should an acquisition adjustment be included in the calculation of rate base?

RECOMMENDATION: No. SCUSI has not requested an acquisition adjustment and there are no extraordinary circumstances in this case to warrant the inclusion of an acquisition adjustment. Staff recommends that no acquisition adjustment should be included in the calculation of rate base. (JOHNSON, CROSBY)

STAFF ANALYSIS: An acquisition adjustment results when the purchase price differs from the rate base for transfer purposes. The acquisition adjustment resulting from the transfer of SCUSI would be calculated as follows:

Purchase Price:	\$200,000
Less Staff Calculated Rate Base:	\$329,082
Negative	
Acquisition Adjustment:	\$129,082
	=====

The buyer stated in the application that it was not seeking an acquisition adjustment for the following reasons:

1. The purchaser has not requested an acquisition adjustment, either positive or negative, in this proceeding.
2. The current Commission policy on acquisition adjustments is that, "absent extraordinary circumstances, the purchase of utility system at a premium or discount, shall not affect rate base." There are no extraordinary circumstances in this case, and there is no basis for including an acquisition adjustment.
3. Utilities, Inc. was aware of, and relied on, the current Commission policy on acquisition adjustments in deciding to purchase this utility system. That Commission policy provided an incentive to acquire the system. The purchase is a result of an arms-length transaction. A wholly-owned subsidiary, Sandy Creek Utility Services Inc., will own and operate the purchased

utility system. Utilities, Inc. and its subsidiary are not developers, nor are they developer-related.

4. Utilities, Inc. is a large utility with experience in utility operations, and the transfer will benefit the customers. The purchase will result in economies through use of the purchaser's existing management and existing vendor resources. (See, Docket No. 891309-WS, Order No. 25729 issued February 17, 1992.)

5. The purchaser: 1) has the ability to attract capital at a reasonable cost; 2) has the financial ability to commit funds necessary to operate the purchased utility; 3) has a professional staff experienced in the managerial, technical and financial aspects of utility operation; 4) has the ability to make any necessary capital improvements; and 5) has the ability to comply with FDEP and EPA requirements.

6. Granting a negative acquisition adjustment in this case would be inconsistent with Commission policy and prior Commission orders (upon which Utilities, Inc., has relied), and a negative acquisition adjustment should not be included in this case. (See Docket No. 891039-WS, PAA Order No. 23376 issued August 21, 1990 and Order No. 25729 issued February 17, 1992; Wedgefield Utilities, Inc., Docket No. 960235-WS, Order No. PSC-98-1092-FOF-WS issued August 12, 1998.)

7. The purchaser has now made an initial showing that there are no extraordinary circumstances relating to this transfer. By doing so, the purchaser has met any obligation or burden it may have had in showing that a negative acquisition adjustment is not appropriate and should not be included in this case. Therefore, if a negative acquisition adjustment is requested, the burden would now be on the proponent of such an adjustment to show that one is warranted.

In the absence of extraordinary circumstances, it has been Commission practice that a subsequent purchase of a utility system at a premium or discount shall not affect the rate base calculation. There are no extraordinary circumstances regarding this purchase that would justify an acquisition adjustment to rate

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base. Staff recommends that a negative acquisition adjustment not be included in the calculation of rate base. Staff's recommendation is consistent with previous Commissions decisions in this regard. See Order No. PSC-98-1092-FOF-WS, issued August 12, 1998, in Docket No. 960235-WS; Order No. PSC-00-0758-PAA-SU, issued April 17, 2000, in Docket No. 991056-SU; Order No. PSC-00-1659-PAA-WU, issued on September 18, 1998, in Docket No. 000334-WU; and Order No. PSC-00-1515-PAA-WU, issued on August 21, 2000, in Docket No. 000333-WU.

ISSUE 4: Should the rates and charges approved for this utility be continued?

RECOMMENDATION: Yes, SCUSI should continue charging the rates and charges approved for this utility system until authorized to change by the Commission in a subsequent proceeding. The tariff reflecting the change in ownership should be effective for services provided or connections made on or after the stamped approval date on the tariff sheets. (JOHNSON)

STAFF ANALYSIS: The utility's current rates for service were approved by the Commission in an administrative price index and pass-thru proceeding effective February 15, 1997. The utility's approved service availability charges were effective December 6, 1991, pursuant to Order No. 25373, issued November 21, 1991, in Docket No. 900505-WS. The utility's approved rates and charges are as follows:

Monthly Water Service Rates

Residential and General Service

Base Facility Charge:

Meter Size:

5/8" x 3/4"	\$ 11.06
Full 3/4"	\$ 16.58
1"	\$ 27.64
1 1/2"	\$ 55.28
2"	\$ 88.44
3"	\$ 176.89
4"	\$ 276.38
6"	\$ 552.77
Gallonage Charge per 1,000 gallons	\$ 2.24

Monthly Wastewater Service Rates

Residential Service

Base Facility Charge:

Meter Size:

All meter sizes	\$	24.70
Gallonage Charge per 1,000 gallons (10,000 gallons cap)	\$	3.13

General Service

Base Facility Charge:

Meter Size:

5/8" x 3/4"	\$	24.70
Full 3/4"	\$	37.05
1"	\$	61.75
1 1/2"	\$	123.49
2"	\$	197.58
3"	\$	395.17
4"	\$	617.45
6"	\$	1,234.90
Gallonage Charge per 1,000 gallons Residential	\$	3.75

Miscellaneous Service Charges

	Water	Wastewater
Initial Connection Fee	\$ 15.00	\$ 15.00
Normal Reconnection Fee	\$ 15.00	\$ 15.00
Violation Reconnection Fee	\$ 15.00	Actual Cost
Premises Visit Fee (in Lieu of disconnection)	\$ 10.00	\$ 10.00

Service Availability Fees and Charges

	Water	Wastewater
Meter Installation Fee 5/8"x3/4"	\$150.00	
Plant Capacity Charge	\$300.00	\$250.00
Main Extension Charge		\$450.00
PEP System Charge		\$300.00

Rule 25-9.044(1), Florida Administrative Code, provides that:

In case[s] of change of ownership or control of a utility which places the operation under a different or new utility . . . the company which will thereafter operate the utility business must adopt and use the rates, classification and regulations of the former operating company (unless authorized to change by the Commission)

SCUSI has not requested a change in the rates and charges of the utility. Therefore, staff recommends that the utility continue operations under the existing tariff and apply the approved rates and charges until authorized to change by the Commission in a subsequent proceeding. The utility has filed a revised tariff reflecting the change in issuing officer due to the

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transfer of control. If the Commission approves staff's recommendation, the tariff filing should be effective for services rendered or connections made on or after the stamped approval date.

ISSUE 5: Should the utility file a wastewater tariff reflecting the reclaimed water class of service for the Sandy Creek Ranch Golf Course?

RECOMMENDATION: Yes. The utility should be required to file a wastewater tariff reflecting the reclaimed water class of service at a zero rate for the Sandy Creek Ranch Golf Course within 30 days of the effective date of the order approving the transfer. Staff should be given the authority to administratively approve the tariff provided it is consistent with the Commission's decision. The tariff should be effective for services rendered on or after the stamped approval date of the tariff. The utility should return to the Commission for a determination regarding rates for reclaimed water service prior to providing that service to any other customers. The utility should be required to file a copy of the golf course agreement within 30 days of the consummating order. (REDEMANN)

STAFF ANALYSIS: Due to growing concerns over water conservation, reclaimed water is increasingly being viewed as an alternative source of water for irrigation of golf courses and, in some cases, residential communities. Along with the increased use of reclaimed water comes a recognition that there are costs associated with the provision of reclaimed water. Consequently, it has become Commission practice to recognize reclaimed water service (sometimes referred to as effluent service) as a class of service which should be included in the utility's tariff, even if the utility is not currently assessing a charge for the service.

Although there are costs associated with the provision of reclaimed water service, there are cases in which the "avoided costs" outweigh the actual cost of the service, and thus not charging for the effluent is justified. For example, disposing of effluent on non-utility property may delay or even eliminate the need for the utility to purchase additional land for spray fields or percolation ponds, thereby resulting in lower rates for the utility's existing wastewater customers.

In this case, the utility's effluent goes into a lined pond owned by the utility. The Sandy Creek Ranch Golf Course then draws the effluent out of this pond and sprays it on the golf course. The average daily reuse flow is about 24,000 gallons per day. The utility does not have an evaporation/percolation pond,

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pond, and the utility would have to purchase land, if another method of disposal was needed. The utility believes, and staff agrees, that a zero charge is appropriate at this time in order to encourage customers to take the reclaimed water. Should the utility wish to charge for reuse service at a later time, an application will need to be filed with the Commission to establish a charge for reuse service, pursuant to Section 367.091, Florida Statutes. At this time, an analysis of the cost and benefits to the utility have not been made. This recommendation is consistent with past Commission practice. See Order No. PSC-95-1325-FOF-WS issued on October 31, 1995, in Docket No. 941151-WS; Order No. PSC-98-0475-FOF-WS, issued on April 1, 1998, in Docket No. 971157-WS; and Order No. PSC-00-0804-PAA-WS, issued on April 24, 2000, in Docket No. 000041-WS.

For the foregoing reasons, the utility should be required to file a wastewater tariff reflecting the reclaimed water class of service at a zero rate for the Sandy Creek Ranch Golf Course within 30 days of the effective date of the order approving the transfer. Staff should be given the authority to administratively approve the tariff provided it is consistent with the Commission's decision. The tariff should be effective for services rendered on or after the stamped approval date of the tariff. The utility should return to the Commission for a determination regarding rates for reclaimed water service prior to providing that service to any other customers. The utility should be required to file a copy of the golf course agreement within 30 days of the consummating order.

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ISSUE 6: Should this docket be closed?

RECOMMENDATION: Yes. If no timely protest is received to the proposed agency action issues, upon the expiration of the protest period a Consummating Order should be issued and the docket should be closed. (CROSBY)

STAFF ANALYSIS: If no timely protest is received to the proposed agency action issues, upon the expiration of the protest period a Consummating Order should be issued and the docket should be closed.

ATTACHMENT A

SANDY CREEK UTILITIES, INC.
SANDY CREEK RANCH & COUNTRY CLUB
WATER AND WASTEWATER TERRITORY DESCRIPTION

Township 04 South, Range 13 West, Bay County

Section 25

Commence at the N.W. corner of said Section 25 also the Point of Beginning; thence N 89 degrees 56 minutes E, 600.00 feet; thence S 01 degree 24 minutes E, 600.00 feet; thence N 89 degrees 56 minutes E, 1200.00 feet; thence S 01 degree 24 minutes E, 450.00 feet; thence N 89 degrees 56 minutes E, 900.71 feet; thence N 01 degree 24 minutes W, 450.00 feet; thence N 89 degrees 56 minutes E, 300.00 feet; thence N 01 degree 24 minutes W, 150.00 feet; thence N 89 degrees 56 minutes E, 270 feet; thence S 01 degree 24 minutes E, 110.10 feet; thence S 45 degrees E, 178.30 feet; thence N 45 degrees E, 85.00 feet; thence N 89 degrees 56 minutes E, 244.10 feet; thence N 01 degree 24 minutes W, 80.00 feet; thence N 89 degrees 56 minutes E, 100.00 feet; thence N 01 degree 24 minutes W, 219.48 feet; thence N 89 degrees 59 minutes 40 seconds E, 172.28 feet; thence S 13 degrees 56 minutes E, 1230.24 feet to the Northerly R/W line of Country Club Drive; thence N 89 degrees 56 minutes E along said R/W line 255.31 feet to the P.C. of a curve to the left, having a delta of 103 degrees 52 minutes 00 seconds, radius of 35.00 feet for an arc distance of 63.45 feet, to the P.T. of said curve; thence S 13 degrees 56 minutes E, 175.10 feet to the P.C. of a curve to the left, having a delta of 76 degrees 08 minutes 00 seconds, radius of 35.00 feet, for an arc distance of 46.51 feet, to the P.T. of said curve and the Southerly R/W line of Country Club Drive; thence S 89 degrees 56 minutes W, along the said R/W line 272.59 feet; thence S 13 degrees 56 minutes E, 139.75 feet; thence S 89 degrees 56 minutes W, 300.00 feet; thence N 78 degrees 30 minutes W, 90.39 feet; thence S 01 degree 24 minutes E, 306.36 feet; thence S 89 degrees 56 minutes W, 300.00 feet; thence S 01 degree 24 minutes E, 600.00 feet; thence S 89 degrees 56 minutes W, 3000.00 feet; thence S 01 degree 24 minutes E, 1223.91 feet; thence N 89 degrees 49 minutes 28 seconds W, 600.06 feet to the West line of said Section 25; thence N 01 degree 24 minutes W

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along the said West line, 3921.37 feet to the Point of Beginning.

Lots 53 and 54, East Bay Point Unrecorded Subdivision: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence East along the North line of said Section 25 for 600 ft. to the Point of Beginning; thence continue East along said North line for 300 ft.; thence South, parallel with the West line of said Section 25 for 300 ft.; thence West, parallel with said North line for 300 ft.; thence North, parallel with said West line for 300 ft. to the Point of Beginning, less 30 ft. on the South side for Caruso Road.

Lots 55, 56 and 57, East Bay Point Unrecorded Subdivision: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South along the West line of said Section 25 for 300 ft.; thence East, parallel with the North line of said Section 25 for 300 ft. to the Point of Beginning; thence continue East, parallel with said North line for 300 ft.; thence South, parallel with said West line for 450 ft.; thence West, parallel with said North line for 300 ft.; thence North, parallel with said West line for 450 ft. to the Point of Beginning, less 30 ft. on the North side for Caruso Road and a 30 ft. right-of-way on the East side.

Lots 100, 101, 102, 107, 108 and 109, East Bay Point unrecorded Subdivision: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South along the West line of said Section 25 for 300 ft.; thence East, parallel with the North line of said Section 25 for 900 ft. to the Point of Beginning; thence continue East, parallel with said North line for 600 ft.; thence South, parallel with said West line for 450 ft.; thence West, parallel with said North line for 600 ft.; thence North, parallel with said West line for 450 ft. to the Point of Beginning, less 30 ft. on the North side for Caruso Road and a 30 ft. right-of-way on the East and West side.

Lot 103, unrecorded East Bay Point, being more particularly described as follows: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West and run North 89°56' East along the Section line 900 ft. to the Point of Beginning; thence continue North 89°56' East 150 ft.; thence South 01°24' East 300 ft.; thence South 89°56' West 150 ft.; thence North

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01°24' West 300 ft. to the Point of Beginning. Containing 1.03 acres, less Road right-of-way South of property.

Lots 104, 105, 106, 171, 172 and 173, East Bay Point Unrecorded Subdivision: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence East along the North line of said Section 25 for 1050 ft. to the Point of Beginning; thence continue East along said North line for 900 ft.; thence South, parallel with the West line of said Section 25 for 300 ft.; thence West, parallel with said North line for 900 ft.; thence North, parallel with said West line for 300 ft. to the Point of Beginning, less 30 ft. on the South side for Caruso Road.

Lots 168, 169 and 170, East Bay Point Unrecorded Subdivision: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South, along the West line of said Section 25 for 300 ft.; thence East, parallel with the North line of said Section 25 for 1500 ft. to the Point of Beginning; thence continue East, parallel with said North line for 300 ft.; thence South, parallel with said West line for 450 ft.; thence West, parallel with said North line for 300 ft.; thence North, parallel with said West line for 450 ft. to the Point of Beginning, less 30 ft. on the North side for Caruso Road and a 30 ft. right-of-way on the West side.

Lot 325, Unrecorded East Bay Point, being more particularly described as follows: The South 150 ft. of the North 3000 ft. of the East 300 ft. of the West 3600 ft. of Section 25, Township 4 South, Range 13 West, Bay County, Florida. Subject to road right-of-way along the West 30 feet.

Lot 326, East Bay Point Unrecorded Subdivision: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence East along the North line of said Section 25 for 3300 ft.; thence South, parallel with the West line of said Section 25 for 2700 ft. to the Point of Beginning; thence continue South, parallel with said West line for 150 ft.; thence East, parallel with said North line for 300 ft.; thence north, parallel with said West line for 150 ft.; thence West, parallel with said North line for 300 ft. to the Point of Beginning. Subject to a 30 ft. road on the West side.

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Lot 342, East Bay Point Unrecorded Subdivision: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South along the West line of said Section 25 for 300 ft.; thence East, parallel with the North line of said Section 25 for 3300 ft. to the Point of Beginning; thence continue East, parallel with said North line for 300 ft.; thence South, parallel with said West line for 150 ft.; thence West, parallel with said North line for 300 ft.; thence North, parallel with said West line for 150 ft. to the Point of Beginning, less 30 ft. on the North side for Caruso Road and a 30 ft. right-of-way on the West side.

Lots 343, 344, 345 and 346, East Bay Point Unrecorded Subdivision: Commence at the Northwest corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence East along the North line of said Section 25 for 3300 ft. to the Point of Beginning; thence continue East along said North line for 600 ft.; thence South, parallel with the West line of said Section 25 for 300 ft.; thence West, parallel with said North line for 600 ft.; thence North, parallel with said West line for 300 ft. to the Point of Beginning, less 30 ft. on the South side for Caruso Road.

Lot 392, Unrecorded East Bay Point, being more particularly described as follows: Begin at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence West along the North line of said Section 25 for 1050 ft. to the Westerly right-of-way line of State Road 167 (County Road 2297); thence Southerly along said Westerly right-of-way line for 50 ft. to the Northwest corner of a parcel described in O.R.B. 963, Page 746; thence West along the North line of said parcel for 220 ft.; thence South along the West line of said parcel 226 ft.; thence East 100 ft., more or less, to the East line of Lot 346, Said East Bay Point (O.R.B. 930, Page 1073); thence North 276 ft. to the North line of Said Section 25; thence East along the said North line for 310 ft., more or less, to the Point of Beginning.

Lot 407, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South $89^{\circ}56'$ West along the North line of said Section 25, 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South $13^{\circ}56'$ East along said right-of-way line 3340.50 ft. to the P.

C. of a curve to the left (Southeasterly); thence continue along said curve having a radius of 2342.01 ft., Delta of 04°11'18" for a chord distance of 171.17 ft. to a Point of Beginning; thence continue along said curve having a radius of 2342.01 ft., Delta of 03°46'03" for a chord distance of 153.98 ft.; thence South 89°42'14" West 310.75 ft. to a point on a curve to the right (Northeasterly); thence Northerly along said curve having a radius of 2633.44 ft., Delta of 03°18'23" for a chord distance of 151.95 ft.; thence North 89°42'14" East 304.39 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 408, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West along the North line of said Section 25, 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 3340.50 ft. to the P. C. of a curve to the left (Southeasterly); thence continue along said curve having a radius of 2342.01 ft., Delta of 00°31'08" for a chord of 21.20 ft. to the Point of Beginning; thence continue along said curve having a radius of 2342.01 ft., Delta of 04°11'18" for a chord distance of 149.97 ft.; thence South 89°42'14" West 304.39 ft. to a point on a curve to the right (Northwesterly); thence Northwesterly along said curve having a radius of 2342.01 ft., Delta of 02°09'12" for a chord distance of 99.30 ft. to the P.T. of a curve to the right; thence North 13°56' West 50.70 ft.; thence North 89°55'28" East 300.19 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 409, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West along the North line of said Section 25, 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 3211.70 ft. to the Point of Beginning; thence continue along same bearing and said right-of-way line 128.80 ft. to the P. C. of a curve to the left (Southeasterly); thence continue along said curve having a radius of 2342.01 ft., a Delta of 00°31'08" for a chord of 21.20 ft.; thence South 89°55'28" West, 300.19 ft.; thence North 13°56' West 150 ft.; thence North 89°56' East 300 ft. to the West right-of-way line of State Road No. 167 and the Point of Beginning, containing 1 acre, more or less.

Lot 410, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, thence South 89°56' West along the North line of said Section 25, 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right of-way line 3061.70 ft. to the Point of Beginning; thence continue along same bearing and said right-of-way line 150 ft.; thence South 89°56' West 300 ft.; thence North 13°56' West 150 ft.; thence North 89°56' East 300 ft. to the West right-of-way line of State Road No. 167 and the Point of Beginning. Containing 1 acre, more or less.

Lot 411, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West along the North line of said Section 25, 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 2911.70 ft. to the Point of Beginning; thence continue along same bearing and said right-of-way line 150 ft.; thence South 89°56' West 300 ft.; thence North 13°56' West 150 ft., thence North 89°56' East 300 ft. to the West right-of-way line of State Road No. 167 and the Point of Beginning. Containing 1 acre, more or less.

Lots 412 and 413, East Bay Point Unrecorded Subdivision: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West for 1081.54 ft. to the West right-of-way line of County Road No. 2297; thence South 13°56'00" East along said right-of-way line for 2611.70 ft. to the Point of Beginning; thence continue South 13°56'00" East along said right-of-way line for 300 ft.; thence South 89°56'00" West for 300 ft.; thence North 13°56'00" West for 300 ft.; thence North 89°56'00" East for 300 ft. to said West right-of-way line and the Point of Beginning.

Lot 414, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West and run South 89°56'00" West along the North line of said Section 25 a distance of 1078.80 ft. to the Westerly right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way line a distance of 2461.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence

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South 89°56'00" West 300 ft.; thence North 13°56' West 150 ft.; thence North 89°56'00" East 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 415, East Bay Point Unrecorded Subdivision: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West for 1081.54 ft. to the West right-of-way line of County Road No. 2297, thence South 13°56'00" East along said right-of-way line for 2311.70 ft. to the Point of Beginning; thence continue South 13°56'00" East along said right-of-way line for 150 ft.; thence South 89°56'00" West for 300 ft.; thence North 13°56'00" West for 150 ft.; thence North 89°56'00" East for 300 ft. to said West right-of-way line and the Point of Beginning.

Lot 416, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, and run South 89°56'00" West along the Section line a distance of 1078.80 ft. to the Westerly right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way line 2161.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence South 89°56'00" West 300 ft.; thence North 13°56' West 150 ft.; thence North 89°56'00" East 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 417, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, and run South 89°56'00" West along the Section line a distance of 1078.80 ft. to the Westerly right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way line 2011.70 ft. to the Point of Beginning; thence continue along same bearing and said right-of-way line 150 ft.; thence South 89°56'00" West 300 ft.; thence North 13°56' West 150 ft.; thence North 89°56'00" East 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 418, East Bay Point, Unrecorded Subdivision: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West for 1081.54 ft. to the West right-of-way line of County Road No. 2297; thence South 13°56'00" East along said right-of-way line for 1861.70 ft. to the Point of Beginning; thence continue South 13°56'00"

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East along said right-of-way line for 150 ft.; thence South 89°56'00" West for 300 ft.; thence North 13°56'00" West for 150 ft.; thence North 89°56'00" East for 300 ft. to said West right-of-way line and the Point of Beginning.

Lot 419, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, and run South 89°56'00" West 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way line 1673.78 ft. to the Point of Beginning; thence continue along said bearing 187.84 ft.; thence South 89°56'00" West 300 ft.; thence North 13°56' West 187.84 ft.; thence North 89°56'00" East 300 ft. to the Point of Beginning. Containing 1.3 acres, more or less, being a part of the Northeast 1/4 of Section 25, Township 4 South, Range 13 West, Bay County, Florida.

Lot 421, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 1411.78 ft. to the Point of Beginning; thence continue along said bearing 159 ft.; thence South 89°56' West 300 ft.; thence North 13°56' West 159 ft.; thence North 89°56' East 300 ft. to the West right-of-way line of said right-of-way of State Road No. 167 and the Point of Beginning. Containing 1 acre, more or less, being a part of the Northeast 1/4 of Section 25, Township 4 South, Range 13 West, Bay County, Florida.

Lot 422, East Bay Point, Unrecorded Subdivision: Commence at the Northeast Corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West for 1081.54 ft. to the West right-of-way line of County Road No. 2297; thence South 13°56'00" East along said right-of-way line for 1261.78 ft. to the Point of Beginning; thence continue South 13°56'00" East along said right-of-way line for 150 ft.; thence South 89°56'00" West for 300 ft.; thence North 13°56'00" West for 150 ft.; thence North 89°56'00" East for 300 ft. to said West right-of-way line and the Point of Beginning.

Lot 423, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of

Section 25, Township 4 South, Range 13 West; thence South 89°56' West 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 1111.78 ft. to the Point of Beginning; thence continue along said bearing 150 ft.; thence South 89°56' West 300 ft.; thence North 13°56' West 150 ft., thence North 89°56' East 300 ft. to the West right-of-way line of said right-of-way of State Road No. 167 and the Point of Beginning. Containing 1 acre, more or less, being a part of the Northeast 1/4 of Section 25, Township 4 South, Range 13 West, Bay County, Florida.

Lot 424, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 961.78 ft. to the Point of Beginning; thence continue along said bearing 150 ft.; thence South 89°56' West 300 ft.; thence North 13°56' West 150 ft.; thence North 89°56' East 300 ft. to the West right-of-way line of said right-of-way of State Road No. 167 and the Point of Beginning. Containing 1 acre, more or less, being a part of the Northeast 1/4 of Section 25, Township 4 South, Range 13 West, Bay County, Florida.

Lot 425, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 811.78 ft. to the Point of Beginning; thence continue along said bearing 150 ft.; thence South 89°56' West 300 ft.; thence North 13°56' West 150 ft.; thence North 89°56' East 300 ft. to the West right-of-way line of said right-of-way of State Road No. 167 and the Point of Beginning. Containing 1 acre, more or less, being a part of the Northeast 1/4 of Section 25, Township 4 South, Range 13 West, Bay County, Florida.

Lot 426, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, thence South 89°56' West 1078.80 ft. to the West right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 661.78 ft. to the Point of Beginning; thence continue along said bearing 150 ft.; thence South 89°56' West 300 ft.; thence North

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13°56' West 150 ft.; thence North 89°56' East 300 ft. to the West right-of-way line of said right-of-way of State Road No. 167 and the Point of Beginning. Containing 1 acre, more or less.

Lot 427, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, and run South 89°56' West 1078.80 ft. to the Westerly right-of-way line of State Road No. 167; thence South 13°56' East along said line 511.78 ft. to the Point of Beginning; thence continue South 13°56' East 150 ft.; thence South 89°56' West 300 ft.; thence North 13°56' West 150 ft.; thence North 89°56' East 300 ft. to the Point of Beginning.

Lot 428, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West 1078.80 ft. to the Westerly right-of-way line of State Road No. 167; thence South 13°56' East along said line 340.6 ft. to the Point of Beginning; thence continue South 13°56' East 150 ft.; thence South 89°56' West 300 ft.; thence North 13°56'00" West 151 ft. to the Southerly right-of-way line of a 60 ft. road; thence North 89°50' East along said right-of-way line 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 429, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West 978.52 ft. to the East right-of-way line of State Road No. 167 and the Point of Beginning; thence South 13°56' East along said right-of-way line 150 ft.; thence North 89°56' East 300 ft.; thence North 13°56' West 150 ft.; thence South 89°56' West 300 ft. to the East right-of-way line of State Road No. 167 and the Point of Beginning. Containing 1 acre, more or less, being a part of the Northeast 1/4 of Section 25, Township 4 South, Range 13 West, Bay County, Florida.

Lot 430, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 150 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence

North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre.

Lot 431, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast Corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 300 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre.

Lot 432, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 450 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre.

Lot 433, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 600 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 434, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 750 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence

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North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 435, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 900 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre.

Lot 436, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 1050 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1.03 acres, more or less.

Lot 437, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 1200 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1.03 acres, more or less.

Lot 438, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 1411.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.;

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thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1.03 acres, more or less.

Lot 439, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 1561.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 440, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 1711.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence south 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 441, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 1861.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 442, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 2011.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.;

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thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 443, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 2161.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 444, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 2311.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 445, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 2461.70 ft. to the Point of Beginning; thence continue South 13°56'00" East 150 ft.; thence North 89°56'00" East 300 ft.; thence North 13°56'00" West 150 ft.; thence South 89°56'00" West 300 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 446, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56'00" East along said right-of-way 2673.56 ft. to the South right-of-way line of a 60 ft. street and the Point of Beginning;

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thence North 89°56'00" East along said right-of-way line 300 ft.; thence South 13°56'00" East 150 ft.; thence South 89°56°00" West 300 ft. to the East right-of-way line of State Road No. 167; thence North 13°56'00" West along said right-of-way line 150 ft. to the Point of Beginning. Containing 1 acre, more or less.

Lot 447, Unrecorded East Bay Point Subdivision, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 2823.56 ft. to the Point of Beginning; thence North 89°56' East 300 ft.; thence South 13°56' East 150 ft.; thence South 89°56' West 300 ft. to the East right-of-way line of State Road No. 167; thence North 13°56' West along said right-of-way line 150 ft. to the Point of Beginning. Containing 1 acre, more or less, being part of the Southeast 1/4 of Section 25, Township 4 South, Range 13 West, Bay County, Florida.

Lot 448, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 2973.56 ft. to the Point of Beginning; thence North 89°56'00" East 300 ft.; thence South 13°56' East 150.19 ft.; thence North 86°56'58" West 3.5 ft. to a point on the aforesaid East line of Section 25, Township 4 South, Range 13 West; thence South 89°56'00" West 296.55 ft. to the East right-of-way line of State Road No. 167; thence North 13°56' West 150 ft. to the Point of Beginning. Being part of the Southeast 1/4 of Section 25, Township 4 South, Range 13 West and Southwest 1/4 of Section 30, Township 4 South, Range 12 West, Bay County, Florida.

Lot 449, Unrecorded East Bay Point Subdivision, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 3123.56 ft. to the Point of Beginning; thence North 89°56' East 296.55 ft. to a point on the aforesaid East line of Section 25; thence South 86°56'58" East 3.50 ft.; thence South

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13°56' East 151.85 ft.; thence South 86°56'58" West 36.52 ft. to a point on the aforesaid East line of Section 25; thence South 89°56' West 264.02 ft. to the East right-of-way line of State Road No. 167; thence North 13°56' West 150 ft. to the Point of Beginning. Containing 1 acre, more or less, and being part of the Southeast 1/4 of Section 25, Township 4 South, Range 12 West, Bay County, Florida.

Lot 450, Unrecorded East Bay Point, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56' West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°58' East along said right-of-way line 3273.56 ft. to the Point of Beginning; thence continue along said right-of-way line and bearing 42.35 ft. to the P. C. of a curve to the left (Southeasterly); thence Southeasterly along said curve having a Delta of 02°46'07" to the left, radius of 2242.01 ft. for a chord of 108.34 ft.; thence North 89°56' East 228.80 ft. to a point on the East line of Section 25; thence South 86°56'58" East 69.54 ft.; thence North 13°56' West 151.85 ft.; thence North 86°56'58" West 36.52 ft. to the aforesaid East line of Section 25; thence South 39°56' West 264.02 ft. to the East right-of-way line of State Road No. 167 and the Point of Beginning. Being part of the Southeast 1/4 of Section 25, Township 4 South, Range 13 West, and Southwest 1/4 of Section 30, Township 4 South, Range 12 West, Bay County, Florida,

Lot 451, Unrecorded East Bay Point Subdivision, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 3315.91 ft. to the P. C. of a curve to the left (Southeasterly); thence along said curve having a Delta of 02°46'07", radius 2242.01 ft. for an arc distance of 108.34 ft. to the Point of Beginning; thence continue along said curve having a Delta of 03°55'39", radius 2242.01 ft. for an arc distance of 153.68 ft.; thence North 89°56' East 183.22 ft. to the East line of Section 25; thence South 86°56'58" East 124.98 ft. to a point on a curve to the right (Northwesterly); thence along said curve having a Delta of 04°40'32". Radius 1959.36 ft. for an arc distance of 159.89

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ft.; thence North 86°56'58" West 69.54 ft. to the East line of Section 25; thence South 89°56' West 228.80 ft. to the East right-of-way line of State Road No. 167 and the Point of Beginning. Containing 1.06 acres, more or less, and being part of the Southeast 1/4 of Section 25, Township 4 South, Range 13 West and Southwest 1/4 of Section 30, Township 4 South, Range 12 West, Bay County, Florida.

Lot 452, East Bay Point, Unrecorded Subdivision: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West for 978.52 ft. to the East right-of-way line of County Road No. 2297; thence South 13°56'00" East along said right-of-way line for 3315.88 ft. to the P. C. of a curve concave to the Northeast and having a radius of 2242.01 ft.; thence Southeasterly along said curving right-of-way line for an arc distance of 273.92 ft., said arc having a chord of 273.75 ft. bearing South 17°28'00" East to the Point of Beginning; thence continue Southeasterly along said curving right-of-way line for an arc distance of 162.97 ft.; said arc having a chord of 162.93 ft. bearing South 23°02'57" East; thence leaving said Easterly right-of-way line North 89°56'00" East for 336.99 ft.; thence Northwesterly along a curve concave to the Northeast and having a radius of 1942.01 ft., for an arc distance of 168.10 ft., said arc having a chord of 168.05 ft. bearing North 26°52'03" West; thence South 89°56'00" West for 324.83 ft. to the Point of Beginning.

Lot 453, Unrecorded East Bay Point Subdivision, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 3315.91 ft. to the P. C. of a curve to the left (Southeasterly); thence along said curve having a Delta of 10°43'39", radius 2242.01 ft. for an arc distance of 419.77 ft. to the Point of Beginning; thence continue along said curve having a Delta of 04°09'58", radius 2242.01 ft. for an arc distance of 163.02 ft.; thence North 89°56' East 56.34 ft. to the East line of Section 25; thence South 86°56'58" East 284.14 ft. to a point on a curve to the right (Northwesterly); thence along said curve having a Delta of 05°09'14", radius 1959.36 ft. for an arc distance of 176.25 ft.; thence North 86°56'58" West 195.71 ft. to the East line of Section 25; thence South 89°56' West 126.09 ft. to the East

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right-of-way line of State Road No. 167 and the Point of Beginning. Containing 1.07 acres, more or less, and being part of the Southeast 1/4 of Section 25, Township 4 South, Range 13 West and Southwest 1/4 of Section 30, Township 4 South, Range 12 West, Bay County, Florida.

Lot 454, Unrecorded East Bay Point Subdivision, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 3315.91 ft. to the P.C. of a curve to the left (Southeasterly); thence along said curve having a Delta of 14°53'47", radius 2242.01 ft. for an arc distance of 582.79 ft. to the Point of Beginning; thence continue along said curve having a Delta of 04°23'13", radius 2242.01 ft. for an arc distance of 171.66 ft.; thence North 86°56'58" East 365.38 ft. to a point on a curve to the right (Northwesterly); thence along said curve having a Delta of 05°31'56", radius 1959.36 ft. for an arc distance of 189.18 ft.; thence North 86°56'58" West 284.14 ft. to the East line of Section 25; thence South 89°56' West 56.34 ft. to the Point of Beginning. Containing 1.07 acres, more or less, and being part of the Southeast 1/4 of Section 25, Township 4 South, Range 13 West and Southwest 1/4 of Section 30, Township 4 South, Range 12 West, Bay County, Florida.

Lot 455, Unrecorded East Bay Point Subdivision, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West; thence South 89°56' West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 3315.91 ft. to the P. C. of a curve to the left (Southeasterly); thence along said curve having a Delta of 19°17'00", radius 2242.01 ft. for an arc distance of 754.45 ft. to the Point of Beginning; thence continue along said curve having a Delta of 04°45'11", Radius 2242.01 ft., for an arc distance of 185.99 ft.; thence South 86°56'58" East 397.74 ft. to a point on a curve to the right (Northwesterly) ; thence along said curve having a Delta of 06°19'12", Radius 1959.36 ft. for an arc distance of 207.69 ft.; thence North 86°56'58" West 365.38 ft. to the East right-of-way line of State Road No. 167 and the Point of Beginning. Containing 1.07 acres, more or less, and being part of the

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Southeast 1/4 of Section 25, Township 4 South, Range 13 West and Southwest 1/4 of Section 30, Township 4 South, Range 12 West, Bay County, Florida.

Lot 456, Unrecorded East Bay Point Subdivision, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56' West along the North line of Section 25, 978.80 ft. to the East right-of-way line of State Road No. 167; thence South 13°56' East along said right-of-way line 3315.91 ft. to the P. C. of a curve to the left (Southeasterly); thence along said curve having a Delta of 24°02'01", having a radius of 2242.01 ft. for an arc distance of 940.45 ft. to a point on a curve and the Point of Beginning; thence continue along said curve having a Delta of 05°07'30", having said 2242.01 ft. radius for an arc distance of 200.54 ft. to a point on a curve; thence South 86°56'58" East 426.12 ft.; thence North 45°52' West 221 ft.; thence North 86°56'58" West 397.74 ft. to a point on curve and Point of Beginning. Containing 1.37 acres, more or less.

Lots 457, 458 and 459, East Bay Point Unrecorded Subdivision: commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West for 978.52 ft. to the East right-of-way line of County Road No. 2297; thence South 13°56'00" East along said right-of-way line for 3315.88 ft. to the P. C. of a curve concave to the Northeast and having a radius of 2242.01 ft.; thence Southeasterly along said curving right-of-way line for an arc distance of 1207.03 ft., said arc having a chord of 1192.51 ft. bearing South 29°23'23" East to the Point of Beginning; thence continue Southeasterly along said curving right-of-way line for an arc distance of 42.44 ft., said arc having a chord of 42.43 ft. bearing South 45°21'19" East to the P. T. of said curve; thence South 45°52'00" East along said Easterly right-of-way line for 467.66 ft.; thence leaving said Easterly right-of-way line South 86°55'13" East for 711.75 ft.; thence North 00°20'03" West for 185.65 ft.; thence North 86°55'13" West for 456.69 ft.; thence North 45°52'00" West for 228.39 ft.; thence North 86°55'13" West for 456.21 ft. to the Point of Beginning.

Lots 632 and 645, East Bay Point Unrecorded Subdivision: Commence at the Northeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida: thence West along the

North line of said Section 30 for 4050.00 ft.; thence South parallel with the East line of said Section 30 for 2580 ft. to the Point of Beginning; thence continue South, parallel with said East line for 600 ft.; thence West, parallel with said North line for 150 ft.; thence North, parallel with said East line for 600 ft.; thence East, parallel with said North line for 150 ft. Subject to a 30 ft. road on the North, West and South sides.

Lots 633 and 644, East Bay Point Unrecorded Subdivision: Commence at the Northeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence West along the North line of said Section 30 for 4200 ft.; thence South parallel with the East line of said Section 30 for 2580 ft. to the Point of Beginning; thence continue South, parallel with said East line for 600 ft.; thence West, parallel with said North line for 150 ft.; thence North, parallel with said East line for 600 ft.; thence East, parallel with said North line for 150 ft. Subject to a 30 ft. road on the North, East and South sides.

Lots 700 and 711, East Bay Point Unrecorded Subdivision: Commence at the Northeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence West along the North line of said Section 30 for 4050 ft.; thence South parallel with the East line of said Section 30 for 3180 ft. to the Point of Beginning; thence continue South, parallel with said East line for 600 ft.; thence West, parallel with said North line for 150 ft.; thence North, parallel with said East line for 600 ft.; thence East, parallel with said North line for 150 ft. Subject to a 30 ft. road on the North, West and South sides.

Lots 701 and 710, East Bay Point Unrecorded Subdivision: Commence at the Northeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence West along the North line of said Section 30 for 4200 ft.; thence South parallel with the East line of said Section 30 for 3180 ft. to the Point of Beginning; thence continue South, parallel with said East line for 600 ft.; thence West, parallel with said North line for 150 ft.; thence North, parallel with said East line for 600 ft.; thence East, parallel with said North line for 150 ft. Subject to a 30 ft. road on the North, East and South sides.

Lots 766 and 771, East Bay Point Unrecorded Subdivision: Commence at the Northeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence West along the North line of said Section 30 for 4050 ft.; thence South parallel with the East line of said Section 30 for 3780 ft. to the Point of Beginning; thence continue South, parallel with said East line for 600 ft.; thence West, parallel with said North line for 150 ft.; thence North, parallel with said East line for 600 ft.; thence East, parallel with said North line for 150 ft. Subject to a 30 ft. road on the North, West and South sides.

Lots 767 and 770, East Bay Point Unrecorded Subdivision: Commence at the Northeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence West along the North line of said Section 30 for 4200 ft.; thence South parallel with the East line of said Section 30 for 3780 ft. to the Point of Beginning; thence continue South, parallel with said East line for 600 ft.; thence West, parallel with said North line for 150 ft.; thence North, parallel with said East line for 600 ft.; thence East, parallel with said North line for 150 ft. Subject to a 30 ft. road on the North, East and South sides.

Lots 1-9, Appaloosa Way: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South $89^{\circ}56'00''$ West for 978.80 ft. to the Easterly right-of-way line of County Road No. 2297; thence South $13^{\circ}56'00''$ East along said Easterly right-of-way line for 2611.70 ft. to the North right-of-way line of Appaloosa Way; thence South $88^{\circ}01'10''$ East along said North right-of-way line for 302.86 ft. to the Point of Beginning; thence South $86^{\circ}58'10''$ East along said North right-of-way line for 1353.73 ft.; thence leaving said North right-of-way line North $01^{\circ}24'05''$ West for 255.66 ft.; thence North $86^{\circ}58'10''$ West for 1243.56 ft.; thence South $89^{\circ}56'00''$ West for 166.27 ft.; thence South $13^{\circ}56'00''$ East for 259.21 ft. to the Point of Beginning.

Lots 10-13, Appaloosa Way: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South $89^{\circ}56'00''$ West for 978.52 ft. to the Easterly right-of-way line of County Road No. 2297; thence South $13^{\circ}56'00''$ East along said Easterly right-of-way line for 2673.56 ft. to the South right-of-way line of Appaloosa Way; thence

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South 87°57'40" East along said South right-of-way line for 302.95 ft.; thence South 86°58'10" East along said South right-of-way line for 590.22 ft. to the Point of Beginning; thence continue South 86°58'10" East along said South right-of-way line for 600 ft.; thence leaving said South right-of-way line South 01°24'05" East for 276.34 ft.; thence North 86°58'10" West for 600 ft.; thence North 01°24'05" West for 276.34 ft. to the Point of Beginning.

Lots 14-16, Appaloosa Way: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West for 978.80 ft. to the Easterly right-of-way line of County Road No. 2297; thence South 13°56'00" East along said Easterly right-of-way line for 2673.56 ft. to the South right-of-way line of Appaloosa Way; thence South 87°57'40" East along said South right-of-way line for 302.95 ft. to the Point of Beginning; thence South 86°58'10" East along said South right-of-way line for 530.22 ft.; thence leaving said South right-of-way line South 01°24'05" East for 276.34 ft.; thence North 86°58'10" West for 467.51 ft.; thence North 13°56'00" West for 288.21 ft. to the Point of Beginning.

Creek Run Building No. 1, being more particularly described as follows: Commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West along the North line of said Section 25 for 1081.52 ft. to the West right-of-way line of State Road No. 167 (County Road No. 2297); thence South 13°46' East along said West right-of-way line 1621 ft., more or less, to the center line of Country Club Drive; thence South 89°56' West along said center line 536.9 ft. to the center line of Mallard Drive; thence Northerly along said center line 1271 ft., more or less, to the South right-of-way line of Caruso Drive; thence South 89°59'40" West along said South right-of-way line for 30 ft. to the West right-of-way line of Mallard Drive; thence South 01°24' East for 219.48 ft. to the Northeast corner of Lot 14, Block D of Sandy Creek Ranch and Country Club Phase I as per plat thereof recorded in Plat Book 14, Page 4 of the Public Records of Bay County, Florida; thence South 89°56' West 100 ft. to the Northwest corner of said Lot 14 and the Point of Beginning; thence North 89°56' East 100 ft. to the West right-of-way line of Mallard Drive; thence North 01°24' West along said right-of-way line 170 ft.; thence South 89°56' West 100 ft. to the

water's edge of a man made lake; thence South 01°24' East along said water's edge 170 ft. to the Point of Beginning.

Creek Run Building No. 2, being more particularly described as follows: commence at the Northeast corner of Section 25, Township 4 South, Range 13 West, Bay County, Florida; thence South 89°56'00" West along the North line of said Section 25 for 1081.52 ft. to the West right-of-way line of State Road No. 167 (County Road 2297); thence South 13°46' East along said West right-of-way line 1621 ft., more or less, to the center line of County Club Drive; thence South 89°56' West along said center line 536.9 ft. to the center line of Mallard Drive; thence Northerly along said center line 1271 ft., more or less, to the South right-of-way line of Caruso Drive; thence South 89°59'40" West along said South right-of-way line for 320 ft. to the Point of Beginning; thence North 89°56' East along said right-of-way 170 ft.; thence South 01°24' East 75 ft., more or less, to the water's edge of a lake; thence Westerly along said water's edge to a point bearing South 01°24' East from the Point of Beginning; thence North 01°24' West 116 ft., more or less, to the Point of Beginning.

Stables and Utilities: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence North 85°20'20" West along the South line of said Section 30 for 3883.33 ft. to the Easterly right-of-way line of County Road No. 2297; thence North 45°47'57" West along said Easterly right-of-way line for 135.55 ft. to the Point of Beginning; thence North 72°55'51" East for 98.69 ft.; thence North 05°10'02" West for 596.95 ft.; thence North 36°17'58" West for 113.52 ft. to the South right-of-way line of Air Way (Air Park Boulevard) ; thence Westerly along said South right-of-way line for 648 ft., more or less, to the Easterly right-of-way line of County Road No. 2297; thence South 45°47'57" East along said Easterly right-of-way line for 1073 ft., more or less, to the Point of Beginning.

Commence at the Northwest corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence South 01°24'05" East 2295.38 ft.; thence South 86°58'10" East 1303.56 ft. to the Point of Beginning; thence South 01°24'04" East 225.66 ft. to the North right-of-way of Appaloosa Way; thence South 86°58'10" East along said right-of-way 150 ft.; thence North 01°24'05" West 291 ft.; thence North 86°58'10" West 150

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ft.; thence South 01°24'05" East 35.34 ft. to the Point of Beginning.

Commence at the Northwest corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence South 01°24'05" East 2295.38 ft.; thence South 86°58'10" East 1303.56 ft. to the Point of Beginning; thence South 01°24'05" East 255.66 ft. to the North right-of-way of Appaloosa Way; thence South 86°58'10" East along said right-of-way line 150 ft.; thence North 01°24'05" West 291 ft.; thence North 86°58'10" West 150 ft.; thence South 01°24'05" East 35.34 ft. to the Point of Beginning. Containing 1 acre, more or less.

PARCEL V

Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West; thence North 00°34'51" West 656.94 ft.; thence North 86°38'32" West 3946.86 ft. to the Point of Beginning; thence continue North 86°38'32" West 123.65 ft.; thence North 05°10'02" West 31 ft.; thence South 86°38'32" East 123.65 ft.; thence South 05°10'02" East 31 ft. to the Point of Beginning.

Parcel VI

Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West; thence North 00°34'51" West 656.94 ft.; thence North 86°38'32" West 3946.86 ft. to the Point of Beginning; thence South 05°10'02" East 297.60 ft.; thence North 86°38'32" West 123.65 ft.; thence North 05°10'02" West 297.60 ft.; thence South 86°38'32" East 123.65 ft. to the Point of Beginning.

Parcel VII

Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West; thence North 00°34'51" West 656.94 ft.; thence North 86°38'32" West 3946.86 ft.; thence South 05°10'02" East 297.60 ft.; thence North 86°38'32" West 91.20 ft. to the Point of Beginning; thence South 45°51'42" East 5.43 ft.; thence South 44°08'18" West 200 ft. to the Northerly right-of-way of State Road No. 167; thence North 45°51'42" West along said right-of-way 300 ft.; thence North 44°08'18" East 200 ft.;

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thence South 45°51'42" East 245.36 ft.; thence South 05°10'02" East 32.51 ft.; thence South 86°38'32" East 32.45 ft. to the Point of Beginning.

Lots 1 thru 25, Sandy Creek Air Park: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West (Restored Corner), Bay County, Florida; thence South 89°14'14" East for 24.40 ft. to a point on the Southerly extension of the East line of Sandy Creek Air Park, as per Plat recorded in Plat Book 14, Page 11 of the Public Records of Bay County, Florida; thence North 00°34'51" West along said East line for 141.06 ft. to a concrete monument marking the Southeast corner of said Section 30 as shown on Plat of said Sandy Creek Air Park; thence continue North 00°34'51" West along said East line for 950.10 ft. to the North right-of-way line of Air Park Boulevard (Air Way) and the Point of Beginning; thence North 86°53'37" West along said North right-of-way line for 3750 ft.; thence North 00°34'51" West for 228 ft.; thence South 86°53'37" East 3750 ft.; thence South 00°34'51" East for 228 ft. to the Point of Beginning.

Lots 26-A, 26, 27, 28, 29, 30, 31, 32 and 33, Sandy Creek Air Park: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West (Restored Corner), Bay County, Florida; thence South 89°14'14" East for 24.40 ft. to a point on the Southerly extension of the East line of Sandy Creek Air Park, as per Plat recorded in Plat Book 14, Page 11 of the Public Records of Bay County, Florida; thence North 00°34'51" West along said East line for 141.06 ft. to a concrete monument marking the Southeast corner of said Section 30 as shown on Plat of said Sandy Creek Air Park; thence continue North 00°34'51" West along said East line for 656.94 ft. to the Point of Beginning; thence continue North 00°34'51" West along said East line for 233.16 ft. to the South right-of-way line of Air Park Boulevard (Air Way); thence North 86°53'37" West along said South right-of-way line for 1230 ft.; thence South 00°34'51" East for 227.33 ft.; thence South 86°38'32" East along the North right-of-way line of a 200 ft. air strip for 1230 ft. to the Point of Beginning.

Lots 34, 35, 36, 37, 38, 39, 40, 40-A and 41, Sandy Creek Air Park: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West (Restored Corner), Bay County, Florida; thence South 89°14'14" East for 24.40 ft. to a Point on the Southerly extension of the East line of Sandy Creek Air Park, as

per Plat recorded in Plat Book 14, Page 11 of the Public Records of Bay County, Florida; thence North 00°34'51" West along said East line for 141.06 ft. to a concrete monument marking the Southeast corner of said Section 30 as shown on Plat of said Sandy Creek Air Park; thence continue North 00°34'51" West along said East line for 656.94 ft.; thence North 86°38'32" West along the North right-of-way line of a 200 ft. air strip for 1290 ft. to the Point of Beginning; thence continue North 86°38'32" West along said North right-of-way line for 1340 ft.; thence North 00°34'51" West for 220.76 ft. to the South right-of-way line of Air Park Boulevard (Air Way); thence South 86°53'37" East along said South right-of-way line for 1340 ft.; thence South 00°34'51" East for 227.05 ft. to the Point of Beginning.

Lots 42 thru 48, Sandy Creek Air Park: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West (Restored Corner), Bay County, Florida; thence South 89°14'14" East for 24.40 ft. to a point on the Southerly extension of the East line of Sandy Creek Air Park, as per Plat recorded in Plat Book 14, Page 11 of the Public Records of Bay County, Florida; thence North 00°34'51" West along said East line for 141.06 ft. to a concrete monument marking the Southeast corner of said Section 30 as shown on Plat of said Sandy Creek Air Park; thence continue North 00°34'51" West along said East line for 656.94 ft.; thence North 86°38'32" West along the North right-of-way line of a 200 ft. air strip for 2690 ft. to the Point of Beginning; thence continue North 86°38'32" West along said North right-of-way line for 1050 ft.; thence North 00°34'51" West for 215.69 ft. to the South right-of-way line of Air Park Boulevard (Air Way); thence South 86°53'37" East along said South right-of-way line for 1050 ft.; thence South 00°34'51" East for 220.49 ft. to the Point of Beginning.

Lots 51 thru 58, Sandy Creek Air Park Phase Two: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West (Restored Corner), Bay County, Florida; thence North 85°22'50" West along the South line of said Section 30 for 603.51 ft.; thence North 03°21'28" East for 555.37 ft. to the South right-of-way line of a 200 ft. air strip; thence North 86°38'32" West along said right-of-way line for 2010 ft. to the West right-of-way line of Taxiway No. 1 and the Point of Beginning; thence continue North 86°38'32" West for 1445 ft.; thence South 03°21'28" West for 272.69 ft. to the North right-of-way line of

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Park Way; thence Southeasterly along said North right-of-way line which is a curve concave to the Northeast and having a radius of 170.00 ft. for an arc distance of 112.90 ft., said arc having a chord of 110.83 ft. bearing South 67°37'02" East to the P. T. of said curve; thence South 86°38'32" East along said North right-of-way line for 1015.22 ft. to the P. C. of a curve concave to the North and having a radius of 25 ft.; thence Northeasterly along said curve for an arc distance of 39.27 ft., said arc having a chord of 35.36 ft. bearing North 48°21'28" East to the P.T. of said curve; thence North 03°21'28" East for 183.80 ft. to the Point of Beginning.

Lots 59 thru 68, Sandy Creek Air Park Phase Two: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West (Restored Corner), Bay County, Florida; thence North 85°22'50" West along the South line of said Section 30 for 603.51 ft.; thence North 03°21'28" East for 555.37 ft. to the South right-of-way line of a 200 ft. air strip; thence North 86°38'32" West along said right-of-way line for 600 ft. to the West right-of-way line of Taxiway No. 2 and the Point of Beginning; thence continue North 86°38'32" West for 1350 ft. to the East right-of-way line of Taxiway No. 1; thence South 03°21'28" West along said East right-of-way line for 183.80 ft. to the P. C. of a curve concave to the Northeast and having a radius of 25 ft.; thence Southeasterly along said curve for an arc distance of 39.27 ft., said arc having a chord of 35.36 ft. bearing South 41°38'32" East to the P. T. of said curve; thence South 86°38'32" East for 1300 ft. to the P. C. of a curve concave to the North and having a radius of 25 ft.; thence Northeasterly along said curve for an arc distance of 39.27 ft., said arc having a chord of 35.36 ft. bearing North 48°21'28" East to the P. T. of said curve; thence North 03°21'28" East for 183.80 ft. to the Point of Beginning.

Lots 69, 70, 71 and 72, Sandy Creek Air Park Phase Two: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West (Restored Corner), Bay County, Florida; thence North 85°22'50" West along the South line of said Section 30 for 603.51 ft.; thence North 03°21'28" East for 371.98 ft. to the Point of Beginning; thence continue North 03°21'28" East for 208.80 ft. to the South right-of-way line of a 200 ft. air strip; thence North 86°38'32" West along said right-of-way line for 540 ft. to the East right-of-way line of Taxiway No. 2; thence South 03°21'28" West along said East right-of-way line

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for 183.80 ft. to the P.C. of a curve concave to the Northeast and having a radius of 25 ft.; thence Southeasterly along said curve for an arc distance of 39.27 ft., said arc having a chord of 35.36 ft. bearing South 41°38'32" East to the P.T. of said curve; thence South 86°38'32" East for 515 ft. to the Point of Beginning.

Lots 77 thru 100, Sandy Creek Air Park Phase Two: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West (Restored Corner), Bay County, Florida; thence North 85°22'50" West along the South line of said Section 30 for 603.51 ft. to the Point of Beginning; thence South 03°21'28" West for 25.41 ft.; thence North 85°05'16" West for 3269.03 ft.; thence North 06°55'47" West for 134.57 ft.; thence North 05°10'02" West for 69.20 ft.; thence North 48°17'38" East for 126.64 ft. to the South right-of-way line of Park Way, which is a curve concave to the Northeast and having a radius of 230 ft.; thence Southeasterly along said curving right-of-way line for an arc distance of 162.38 ft., said arc having a chord of 159.03 ft. bearing South 28°04'06" East to the P. T. of said curve; thence South 86°38'32" East along said right-of-way line for 2933.89 ft. to the P. C. of a curve concave to the Northeast and having a radius of 25 ft.; thence Southeasterly along said curving right-of-way line for an arc distance of 27.13 ft., said arc having a chord of 25.82 ft. bearing South 55°33'05" East to the P. R. C. of a curve concave to the Northeast and having a radius of 50 ft.; thence Southeasterly along said curving right-of-way line for an arc distance of 54.26 ft., said arc having a chord of 51.64 ft. bearing South 55°33'05" East to the P.T. of said curve; thence South 86°38'32" East for 50 ft.; thence South 03°21'28" West for 246.57 ft. to the Point of Beginning.

Experimental Aircraft Association Parcel, being more particularly described as follows: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence North 00°34'51" West along the East line of said Section 30, 950.10 ft. to the North right-of-way of Air Park Boulevard; thence North 86°53'37" West 3800 ft. to the P. C. of a curve to the left having a radius of 272.15 ft. a Delta angle of 34°29'52"; continue along said curve 163.86 ft. to the P. T.; thence South 58°36'31" West 102.47 ft. to the Point of Beginning; thence North 47°16'14" West 40.53 ft.; thence North 13°27'10" East 152.21 ft.; thence North 86°53'37" West 139.04 ft. to the East right-of-way of Arena Way; thence South

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00°18'19" East along right-of-way 250 ft., more or less, to the North right-of-way of Whitley Farm Road; thence Northeasterly along said right-of-way a chord bearing of North 67°00'51" East for a chord distance of 78.87 ft. to the P. C. of a curve; thence North 58°36'31" East along said right-of-way 69.39 ft. to the Point of Beginning. Parcel containing 0.607 acres, more or less.

Aerocenter, being more particularly described as follows: Commence at the Southeast corner of Section 30, Township 4 South, Range 12 West, Bay County, Florida; thence North 00°34'51" West along the East line of said Section 30 for 890.10 ft. to the South right-of-way line of Air Way (Air Park Boulevard); thence North 86°53'37" West along said South right-of-way line for 3740 ft. to the Northwest corner of Lot 48, Sandy Creek Air Park, as per Plat recorded in Plat Book 14, Page 11 of the Public Records of Bay County, Florida; thence South 00°34'51" East along the West line of said Lot 48 for 215.69 ft. to the Southwest corner of said Lot 48; thence North 86°38'32" West for 85 ft., more or less, to the East right-of-way line of a proposed 60 ft. road; thence Northwesterly along said right-of-way line for 225 ft., more or less, to the South right-of-way line of Air Way (Air Park Boulevard); thence Easterly along said South right-of-way line for 179.53 ft. to the Point of Beginning.

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SCHEDULE 1

SANDY CREEK UTILITY SERVICES, INC.
SCHEDULE OF WATER RATE BASE
AS OF JUNE 15, 2001

<u>DESCRIPTION</u>	<u>BALANCE PER UTILITY</u>	<u>STAFF'S ADJUSTMENTS</u>	<u>BALANCE PER STAFF</u>
Utility Plant in Service	\$ 455,149	\$ (32,315) A	\$ 422,834
Land	1,300	0	1,300
Construction-Work-in- Progress (CWIP)	0	0	0
Contributions in Aid of Construction (CIAC)	(87,151)	0	(87,151)
Accumulated Depreciation	(233,705)	(9,834) B	(243,539)
Amortization of CIAC	<u>39,682</u>	<u>5,289</u> C	<u>44,971</u>
WATER RATE BASE	<u>\$ 175,275</u>	<u>\$ (36,860)</u>	<u>\$ 138,415</u>

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SCHEDULE 2

SANDY CREEK UTILITY SERVICES, INC.
SCHEDULE OF WASTEWATER RATE BASE
AS OF JUNE 15, 2001

<u>DESCRIPTION</u>	<u>BALANCE PER UTILITY</u>	<u>STAFF'S ADJUSTMENTS</u>	<u>BALANCE PER STAFF</u>
Utility Plant in Service	\$ 705,757	\$ (28,574) A	\$ 677,183
Land	3,000	0	3,000
Contributions in Advance of Construction (CIAC)	(154,500)	0	(154,500)
Accumulated Depreciation	(421,576)	(22,298) B	(443,874)
Amortization of CIAC	<u>99,833</u>	<u>9,025</u> C	<u>108,858</u>
WASTEWATER RATE BASE	<u>\$ 232,514</u>	<u>\$ (41,847)</u>	<u>\$ 190,667</u>

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SCHEDULE 3

SANDY CREEK UTILITY SERVICES, INC.
SCHEDULE OF ADJUSTMENTS TO RATE BASE
AS OF JUNE 15, 2001

<u>EXPLANATION</u>	<u>ADJUSTMENTS</u>	
	Water	Wastewater
Utility Plant-in-Service		
A) Adjustment to correct plant balances	(\$32,315)	(\$28,574)
Accumulated Depreciation		
B) Adjustment to correct balances	(\$9,834)	(\$22,298)
Accumulated Amortization of CIAC		
C) Adjustment to correct balances	\$5,289	\$ 9,025