

STATE OF FLORIDA

COMMISSIONERS:
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(850) 413-6199

Public Service Commission

December 14, 2022

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1400
japc@leg.state.fl.us

VIA EMAIL

RE: Docket No. 20220171-WS - Proposed amendment of Rules 25-30.110 and 25-30.420, F.A.C., related to water and wastewater utilities

Dear Mr. Plante:

Enclosed are the following materials concerning the above referenced proposed rules:

1. A copy of the proposed rules.
2. New materials are incorporated by reference in the proposed rules:

Rule 20-30.110, F.A.C.

- Form PSC 1032 (5/22)
- Form PSC 1033 (5/22)
- "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities," issued by the National Association of Regulatory Utility Commissioners, as revised October 2007

Rule 20-30.420, F.A.C.

- Form PSC 1022 (5/22)

3. A copy of the F.A.R. notice.
4. A statement of facts and circumstances justifying the proposed rules.

5. A federal standards statement.
6. Statements of Estimated Regulatory Costs for the rules.

Please contact me at Susan.Sapoznikoff@psc.state.fl.us if you have any questions regarding these rules.

Sincerely,

/s/ Susan Sapoznikoff
Susan Sapoznikoff
Senior Attorney

Enclosures: as noted

cc: Office of Commission Clerk

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

2 (1) Records.

3 (a) Each utility must ~~shall~~ preserve its records in accordance with the “Regulations to
4 Govern the Preservation of Records of Electric, Gas and Water Utilities” as issued by the
5 National Association of Regulatory Utility Commissioners, as revised October 2007 ~~May~~
6 ~~1985~~, which is incorporated by reference into this rule. “Regulations to Govern the
7 Preservation of Records of Electric, Gas and Water Utilities” is copyrighted and may be
8 inspected and examined at no cost at the Florida Public Service Commission, 2540 Shumard
9 Oak Boulevard, Tallahassee, Florida 32399-0850. A copy may be obtained from the National
10 Association of Regulatory Utility Commissioners, 1101 Vermont Avenue, N.W., Suite 200,
11 Washington, D.C. 20005.

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

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

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

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

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

11 1. The utility must ~~shall~~ remit reimbursement for out-of-state travel expenses within 30
12 days from the date the Commission mails the invoice.

13 2. The reimbursement requirement in paragraph (1)(c) ~~shall~~ is not applicable for the
14 following be waived:

15 a. ~~For~~ A any utility that makes its out-of-state records available at the utility's office
16 located in Florida or at another mutually agreed upon location in Florida within 10 working
17 days from the Commission's initial request. If 10 working days is not reasonable because of
18 the complexity and nature of the issues involved or the volume and type of material requested,
19 the Commission will ~~may~~ establish a different time frame for the utility to bring records into
20 the state. For individual data requests made during an audit, the response time frame
21 established in Rule 25-30.145, F.A.C., will ~~shall~~ control; or

22 b. ~~For~~ A utility whose records are located within 50 miles of the Florida state line.

23 (2) In General. Each utility must ~~shall~~ furnish to the Commission ~~at such time and in such~~
24 ~~forms as the Commission may require~~, the results of any required tests and summaries of any
25 required records. The utility must ~~shall~~ also furnish the Commission with any information

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1 concerning the utility's facilities or operation that the Commission ~~may~~ requests and requires
2 for determining rates or judging the practices of the utility. All such data, unless otherwise
3 specified, must shall be consistent with and reconcilable with the utility's annual report to the
4 Commission.

5 (3) Annual Reports: Filing Extensions. Each utility must shall file with the Commission
6 annual reports on the applicable forms in subsection (4) of this rule ~~prescribed by the~~
7 ~~Commission~~. The obligation to file an annual report for any year will shall apply to any utility
8 which is subject to this Commission's jurisdiction as of December 31 of that year, whether or
9 not the utility has actually applied for or been issued a certificate.

10 (a) The Commission will shall, by January 15 of each year, email a ~~send one~~ blank copy of
11 the appropriate annual report form to each utility company. A utility may request a hard copy
12 of the forms in subsection (4) of this rule from the Commission's Division of Accounting and
13 Finance. The failure of a utility to receive a report form will shall not excuse the utility from
14 its obligation to timely file the annual report. ~~An original and two copies of~~ The annual
15 reports must shall be filed with the Commission, either by mail or by email, on or before
16 March 31 for the preceding year ending December 31. Annual reports filed by email must be
17 sent to AnnualReport@psc.state.fl.us. ~~Annual reports are considered filed on the day they are~~
18 ~~postmarked, or received and logged in by~~ Annual reports filed by mail must be sent to the
19 Commission's Division of Accounting and Finance in Tallahassee.

20 (b) ~~An Annual reports is~~ are considered ~~on~~ filed if they are ~~it is~~ properly addressed and
21 emailed or mailed with sufficient postage, and postmarked, by no later than the due date. ~~If an~~
22 For annual reports ~~is~~ sent by registered mail, the date of the registration is the postmark date.
23 ~~The registration is evidence that the annual report was delivered. If an~~ For annual reports is
24 sent by certified mail ~~and the receipt is postmarked by a postal employee~~, the date on the
25 receipt is the postmark date. ~~The postmarked certified mail receipt is evidence that the~~ an

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1 annual report return was delivered. However, if a utility’s annual report is not actually
2 received by the Commission’s Division of Accounting and Finance in Tallahassee, that utility
3 must resend it upon request, despite any prior presumption of delivery.

4 (c) A utility may file a written request for an extension of time to file its annual report with
5 the Commission’s Division of Accounting and Finance no later than March 31. One extension
6 of 30 days will be automatically granted upon request. A request for a longer extension must
7 be accompanied by a statement of good cause, such as financial hardship, severe illness, or
8 significant weather events such as hurricanes, but good cause does not include reasons such as
9 management oversight or vacation time, and must shall specify the date by which the report
10 will be filed.

11 (4) Annual Reports; Contents. The appropriate annual report form required from each
12 utility will shall be determined by using the same three classes of utilities used by the National
13 Association of Regulatory Utility Commissioners for publishing its system of accounts: Class
14 A (those having annual water or wastewater operating revenues of \$1,000,000 or more); Class
15 B (those having annual water or wastewater revenues of \$200,000 or more, but less than
16 \$1,000,000); Class C (those having annual water or wastewater revenues of less than
17 \$200,000). The class to which a utility belongs will shall be determined by using the higher of
18 the average of its annual water or wastewater operating revenues for each of the last three
19 preceding years.

20 (a) Class A and B utilities must shall file the annual report on Commission Form PSC
21 1032 (5/22), PSC/AFD 3-W (12/99) entitled “Class A or B Water and/or Wastewater Utilities
22 (Gross Revenues of \$200,000 and more)”, which is incorporated by reference into this rule
23 and may be obtained from [insert hyperlink].

24 (b) Class C utilities must shall file the annual report on Commission Form PSC 1033
25 (5/22) PSC/AFD 6-W 12/99), entitled “Class C Water and/or Wastewater Utilities (Gross

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1 Revenues of less than \$200,000 each),” which is ~~is~~ incorporated by reference into this rule
2 and may be obtained from [insert hyperlink].

3 (c) The foregoing forms can be obtained from the Commission’s Division of Accounting
4 and Finance.

5 ~~(5) Certification of Annual Reports.~~ As part of the annual report, each utility must ~~shall~~
6 verify ~~certify~~ the following in writing by the utility’s chief executive officer and chief
7 financial officer:

8 (a) Whether the utility is in substantial compliance with the Uniform System of Accounts
9 as prescribed by Rule 25-30.115, F.A.C.;

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

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

15 (d) Whether the financial statements and related schedules fairly present the financial
16 condition and results of operations for the period presented and whether other information and
17 statements presented as to the business affairs of the respondent are true, correct, and complete
18 for the period which they represent.

19 ~~(6) Annual Reports, Penalty for Noncompliance. A penalty will shall be assessed against~~
20 ~~any utility that fails to file an annual report or an extension in the following manner:~~

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

22 ~~(b) Failure to file a complete annual report;~~

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

24 ~~Any utility that fails to comply with this rule shall be subject to the penalties imposed~~
25 ~~herein unless the utility demonstrates good cause for the noncompliance. The Commission~~

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1 may, in its discretion, impose penalties for noncompliance that are greater or lesser than
2 provided herein; such as in cases involving a flagrant disregard for the requirements of this
3 rule or repeated violations of this rule. No final determination of noncompliance or assessment
4 of penalty shall be made by the Commission except after notice and an opportunity to be
5 heard, as provided by applicable law.

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

11 ~~(6)(7)~~ Delinquent Reports.

12 (a) Any utility that fails to file its annual report or extension on or before March 31, or
13 within the time specified by any extension approved in writing by the Commission's Division
14 of Accounting and Finance, will ~~shall~~ be subject to a penalty. The penalty will ~~shall~~ be based
15 on the number of calendar days elapsed from March 31, or from an approved extended filing
16 date, until the date of filing. The date of filing will ~~shall~~ be included in the days elapsed.

17 (b) The penalty for delinquent reports will ~~shall~~ accrue based on the utility's classification
18 established under subsection (4) of this rule, in the following manner for each day the report is
19 delinquent:

- 20 1. \$25.00 per day for Class A utilities;
- 21 2. \$13.50 per day for Class B utilities; and
- 22 3. \$3.00 per day for Class C utilities.

23 (c) If a utility does not timely file its annual report, in addition to the penalty determined
24 by subsection (6)(b) of this rule, interest on the penalty will also be assessed from the date the
25 annual report was due, up to and including the date the penalty is paid. Such interest is based

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1 on the AA non-financial 30-day commercial paper rate published by the Board of Governors
2 of the Federal Reserve System on its website. Interest will be compounded monthly.

3 ~~(7)(8)~~ Incomplete Reports.

4 (a) The Commission's Division of Accounting and Finance will ~~shall~~ provide written
5 notification to a utility if its report does not contain information required by subsection (4) of
6 this rule. The utility must ~~shall~~ file the missing information no later than 30 days after the date
7 on the face of the notification. If the utility fails to file the information within that period, the
8 report will be deemed delinquent and the utility will ~~shall~~ be subject to a penalty as provided
9 under paragraphs ~~(6)(7)~~(a) and (b) of this rule, except that the penalty will ~~shall~~ be based on
10 the number of days elapsed from the date the information is due to the date it is actually filed.
11 The date of filing will ~~shall~~ be included in the elapsed days.

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

- 14 1. Form PSC 1032 (5/22) ~~PSC/AFD 3-W (Rev. 12/99)~~ for Class A and B utilities;
- 15 2. Form PSC 1033 (5/22) ~~PSC/AFD 6-W (Rev. 12/99)~~ for Class C utilities.

16 (c) An incomplete report will remain incomplete until the missing information is filed with
17 the Commission's Division of Accounting and Finance on the appropriate Commission form.

18 ~~(8)(9)~~ Incorrect Filing. If a utility files an incorrect annual report it will ~~shall~~ be considered
19 delinquent and subject to a penalty on the same basis as a utility that fails to timely file an
20 annual report. The classification determining the applicable penalty, as prescribed by
21 paragraphs ~~(6)(7)~~(a) and (b) of this rule, will ~~shall~~ be determined by the latest annual revenue
22 figures available for the utility. The failure of a utility to receive a report form for the correct
23 class of utility will ~~shall~~ not excuse the utility from its obligation to timely file the annual
24 report for the correct class of utility.

25 ~~(10) Insufficient Copies. A utility that fails to file one original and two copies of its annual~~

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1 report shall be subject to a penalty of one dollar per page per missing copy. The Commission
2 will provide the utility with written notice that insufficient copies were received. A penalty
3 may be avoided if, within 20 days after the date of the notice, the utility files the missing
4 copies or requests that the Commission copy its report for it and remits the appropriate fee for
5 the copying.

6 (11) Other Penalties. The penalties that may be assessed against a utility for failure to file
7 an annual report in compliance with the foregoing shall be separate and distinct from penalties
8 that may be imposed for other violations of the requirements of the Commission.

9 *Rulemaking Authority 350.127(2), 367.121 FS. Law Implemented 367.121(1)(c), (g), (i), (k),*
10 *367.156(1), 367.161 FS. History—New 9-12-74, Amended 1-18-83, 2-25-85, 10-27-85,*
11 *Formerly 25-10.25, 25-10.025, Amended 11-10-86, 12-22-86, 3-11-91, 11-13-95, 5-1-96, 12-*
12 *14-99, _____.*

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1 **25-30.420 Establishment of Price Index, Adjustment of Rates; Requirement of Bond;**
2 **Filings After Adjustment; Notice to Customers.**

3 (1) On or before March 31 of each year, the Commission will ~~shall~~ establish a price
4 increase or decrease index as required by Section 367.081(4)(a), F.S. The Commission's
5 Division of Accounting and Finance ~~Office of Commission Clerk~~ will ~~shall~~ email ~~mail~~ each
6 regulated water and wastewater utility a copy of the proposed agency action order establishing
7 the index for the year and a copy of Form PSC 1022 (5/22 ~~9/18~~), entitled "Price Index
8 Application," which is incorporated into this rule by reference and may be obtained from
9 [hyperlink] http://www.flrules.org/Gateway/reference.asp?No=Ref-11101 and the
10 Commission's Division of Accounting and Finance. Utilities may request a hard copy of the
11 index application from the Commission's Division of Accounting and Finance. Applications
12 for the newly established price index will be accepted from April 1 of the year the index is
13 established through March 31 of the following year.

14 (a) The index will ~~shall~~ be applied to all operation and maintenance expenses, except for
15 amortization of rate case expense, costs subject to pass-through adjustments pursuant to
16 Section 367.081(4)(b), F.S., and adjustments or disallowances made in a utility's most recent
17 rate proceeding.

18 (b) In establishing the price index, the Commission will consider cost statistics compiled
19 by government agencies or bodies, cost data supplied by utility companies or other interested
20 parties, and applicable wage and price guidelines.

21 (2) Any utility seeking to increase or decrease its rates based upon the application of the
22 index established pursuant to subsection (1) and as authorized by Section 367.081(4)(a), F.S.,
23 must ~~shall~~ file a notice of intention and the materials listed in paragraphs (a) through (i) below
24 with the Commission's Division of Accounting and Finance either by mail at 2540 Shumard
25 Oak Boulevard, Tallahassee, Florida 32399 or by email at Applications@psc.state.fl.us at least

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1 60 days prior to the effective date of the increase or decrease. Form PSC 1022 (5/22 9/18) is
2 an example application that may be completed by the applicant to comply with this subsection.
3 The adjustment in rates will ~~shall~~ take effect on the date specified in the notice of intention
4 unless the Commission finds that the notice of intention or accompanying materials do not
5 comply with Section 367.081(4), F.S. or this rule. The notice must ~~shall~~ be accompanied by:
6 (a) Revised tariff sheets;
7 (b) A computation schedule showing the increase or decrease in annual revenue that will
8 result when the index is applied;
9 (c) The affirmation required by Section 367.081(4)(c), F.S.;
10 (d) A copy of the notice to customers required by subsection (6);
11 (e) The rate of return on equity that the utility is affirming it will not exceed pursuant to
12 Section 367.081(4)(c), F.S.;
13 (f) An annualized revenue figure for the test year used in the index calculation reflecting
14 the rate change, along with an explanation of the calculation, if there has been any change in
15 the utility's rates during or subsequent to the test year;
16 (g) The utility's Department of Environmental Protection Public Water System
17 identification number and Wastewater Treatment Plant Operating Permit number;
18 (h) A statement that the utility does not have any active written complaints, corrective
19 orders, consent orders, or outstanding citations with the Department of Environmental
20 Protection or the County Health Department(s) or that the utility does have active written
21 complaints, corrective orders, consent orders, or outstanding citations with the Department of
22 Environmental Protection or the County Health Department(s);
23 (i) A copy of any active written complaints, corrective orders, consent orders, or
24 outstanding citations with the Department of Environmental Protection or the County Health
25 Department(s).

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1 (3) If the Commission, upon its own motion, implements an increase or decrease in the
2 rates of a utility based upon the application of the index established pursuant to subsection (1)
3 and as authorized by Section 367.081(4)(a), F.S., the Commission will require a utility to file
4 the information required in subsection (2).

5 (4) Upon a finding of good cause, the Commission will ~~shall~~ require that a rate increase
6 pursuant to Section 367.081(4)(a), F.S., be implemented under a bond or corporate
7 undertaking in the same manner as interim rates. For purposes of this subsection, “good
8 cause” will ~~shall~~ include:

9 (a) Inadequate service by the utility;

10 (b) Inadequate record-keeping by the utility such that the Commission is unable to
11 determine whether the utility is entitled to implement the rate increase or decrease under this
12 rule.

13 (5) Prior to the time a customer begins consumption at the rates established by application
14 of the index, the utility shall notify each customer of the increase or decrease authorized and
15 explain the reasons therefore.

16 (6) ~~A No~~ utility is prohibited shall from filing file a notice of intention pursuant to this rule
17 unless the utility has filed with the Commission an annual report as required by subsection 25-
18 30.110(3), F.A.C., for the test year specified in the order establishing the index for the year.

19 (7) ~~A No~~ utility is prohibited shall from implementing a rate increase pursuant to this rule
20 within one year of the official date that it filed a rate proceeding, unless the rate proceeding
21 has been completed or terminated.

22 *Rulemaking Authority 350.127(2), 367.081(4)(a), 367.121(1)(c), (f) FS. Law Implemented*
23 *367.081(4), 367.121(1)(c), (g) FS. History—New 4-5-81, Amended 9-16-82, Formerly 25-*
24 *10.185, Amended 11-10-86, 6-5-91, 4-18-99, 12-11-03, 9-3-19,_____.*

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CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

Exact Legal Name of Respondent

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, _____

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GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission
Division of Accounting and Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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UTILITY NAME: _____

YEAR OF REPORT December 31,

VERIFICATION-OF ANNUAL REPORT

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

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

(Signature of Chief Executive Officer of the utility) *

(Signature of Chief Financial Officer of the utility) *

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT
December 31,

County: _____

(Exact Name of Utility)

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

Telephone: _____

E Mail Address: _____

WEB Site: _____

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

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

Telephone: _____

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

Telephone: _____

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

Date of original organization of the utility: _____

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

Individual Partnership Sub S Corporation 1120 Corporation

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

	Name	Percent Ownership
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPANY PROFILE

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

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

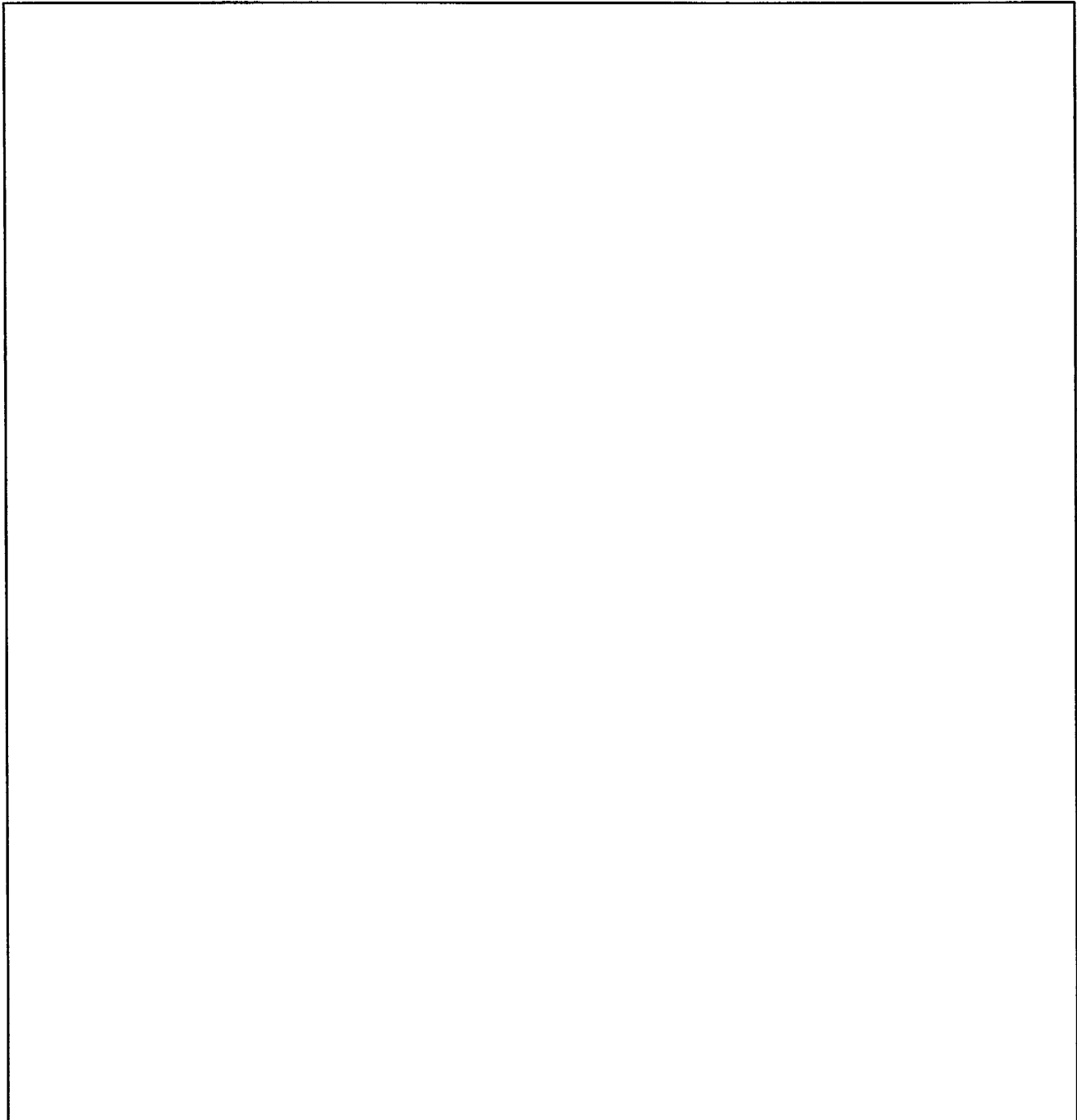
UTILITY NAME: _____

YEAR OF REPORT December 31,

PARENT / AFFILIATE ORGANIZATION CHART

Current as of _____

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



UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- | | |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. |
|--|--|

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____

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FINANCIAL SECTION

UTILITY NAME: _____

YEAR OF REPORT December 31,

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ _____	\$ _____
108-110	Less: Accumulated Depreciation and Amortization	F-8		
Net Plant			\$ _____	\$ _____
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ _____	\$ _____
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ _____	\$ _____
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ _____	\$ _____
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ _____	\$ _____
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ _____	\$ _____
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ _____	\$ _____

* Not Applicable for Class B Utilities

UTILITY NAME: _____

YEAR OF REPORT December 31,

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

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

* Not Applicable for Class B Utilities

<p><u>NOTES TO THE BALANCE SHEET</u></p> <p>The space below is provided for important notes regarding the balance sheet.</p>

UTILITY NAME: _____

YEAR OF REPORT December 31,

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ _____	\$ _____
204	Preferred Stock Issued	F-15	_____	_____
202,205 *	Capital Stock Subscribed		_____	_____
203,206 *	Capital Stock Liability for Conversion		_____	_____
207 *	Premium on Capital Stock		_____	_____
209 *	Reduction in Par or Stated Value of Capital Stock		_____	_____
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		_____	_____
211	Other Paid - In Capital		_____	_____
212	Discount On Capital Stock		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	_____	_____
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		_____	_____
Total Equity Capital			\$ _____	\$ _____
LONG TERM DEBT				
221	Bonds	F-15	_____	_____
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	_____
224	Other Long Term Debt	F-17	_____	_____
Total Long Term Debt			\$ _____	\$ _____
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		_____	_____
232	Notes Payable	F-18	_____	_____
233	Accounts Payable to Associated Companies	F-18	_____	_____
234	Notes Payable to Associated Companies	F-18	_____	_____
235	Customer Deposits		_____	_____
236	Accrued Taxes	W/S-3	_____	_____
237	Accrued Interest	F-19	_____	_____
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	_____	_____
Total Current & Accrued Liabilities			\$ _____	\$ _____

* Not Applicable for Class B Utilities

UTILITY NAME: _____

YEAR OF REPORT December 31,

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ _____	\$ _____
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ _____	\$ _____
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____	_____
Total Net C.I.A.C.			\$ _____	\$ _____
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ _____	\$ _____
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ _____	\$ _____
401	Operating Expenses	F-3(b)	\$ _____	\$ _____
403	Depreciation Expense:	F-3(b)	\$ _____	\$ _____
	Less: Amortization of CIAC	F-22		
Net Depreciation Expense			\$ _____	\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3		
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ _____	\$ _____
Net Utility Operating Income			\$ _____	\$ _____
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
_____	_____	_____
\$ _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ _____	\$ _____
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ _____	\$ _____
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ _____
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ _____	\$ _____
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ _____	\$ _____
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ _____	\$ _____

Explain Extraordinary Income:

UTILITY NAME: _____

YEAR OF REPORT December 31,

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ _____	\$ _____
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	_____	_____
110	Accumulated Amortization	F-8	_____	_____
271	Contributions in Aid of Construction	F-22	_____	_____
252	Advances for Construction	F-20	_____	_____
Subtotal			\$ _____	\$ _____
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____	_____
Subtotal			\$ _____	\$ _____
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	_____	_____
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_____	_____
	Working Capital Allowance (3)		_____	_____
	Other (Specify):		_____	_____
	_____		_____	_____
	_____		_____	_____
RATE BASE			\$ <u>_____</u>	\$ <u>_____</u>
NET UTILITY OPERATING INCOME			\$ <u>_____</u>	\$ <u>_____</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			_____	_____

NOTES :

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

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

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

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

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

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

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: _____

YEAR OF REPORT
December 31,

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ 0
Preferred Stock	_____	_____	_____	_____	_____	_____ 0
Long Term Debt	_____	_____	_____	_____	_____	_____ 0
Customer Deposits	_____	_____	_____	_____	_____	_____ 0
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____ 0
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____ 0
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____ 0
Other (Explain)	_____	_____	_____	_____	_____	_____ 0
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Columns (e) and (f):

UTILITY NAME: _____

YEAR OF REPORT December 31,

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ _____	\$ _____	\$ _____	\$ _____
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ _____	\$ _____	\$ _____	\$ _____

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ _____	\$ _____	\$ _____	\$ _____
Account 108.2 (2)	_____	_____	_____	_____
Account 108.3 (2)	_____	_____	_____	_____
Other Accounts (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Salvage	_____	_____	_____	_____
Other Credits (Specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits	\$ _____	\$ _____	\$ _____	\$ _____
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Cost of Removal	_____	_____	_____	_____
Other Debits (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits	\$ _____	\$ _____	\$ _____	\$ _____
Balance end of year	\$ _____	\$ _____	\$ _____	\$ _____
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ _____
Other Accounts (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total credits	\$ _____	\$ _____	\$ _____	\$ _____
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Other debits (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits	\$ _____	\$ _____	\$ _____	\$ _____
Balance end of year	\$ _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Special Funds		\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ _____	\$ _____
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ _____	\$ _____
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ _____	\$ _____
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%\$	_____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%\$	_____
Dividends declared per share for year	%\$	_____
PREFERRED STOCK		
Par or stated value per share	%\$	_____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%\$	_____
Dividends declared per share for year	%\$	_____

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

STATEMENT OF RETAINED EARNINGS

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

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

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

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

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: _____

YEAR OF REPORT December 31,

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
Total	\$ _____		\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ _____
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ _____

Computation of tax :

**WATER
OPERATION
SECTION**

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ _____
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	_____
110	Accumulated Amortization		_____
271	Contributions in Aid of Construction	W-7	_____
252	Advances for Construction	F-20	_____
Subtotal			\$ _____
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ _____
Subtotal			\$ _____
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	_____
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_____
	Working Capital Allowance (3)		_____
	Other (Specify):		_____

WATER RATE BASE			\$ _____
WATER OPERATING INCOME		W-3	\$ _____
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			_____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ _____
469	Less: Guaranteed Revenue and AFPI	W-9	\$ _____
Net Operating Revenues			\$ _____
401	Operating Expenses	W-10(a)	\$ _____
403	Depreciation Expense	W-6(a)	\$ _____
	Less: Amortization of CIAC	W-8(a)	\$ _____
Net Depreciation Expense			\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	\$ _____
407	Amortization Expense (Other than CIAC)	F-8	\$ _____
408.10	Taxes Other Than Income		\$ _____
	Utility Regulatory Assessment Fee		\$ _____
408.11	Property Taxes		\$ _____
408.12	Payroll Taxes		\$ _____
408.13	Other Taxes and Licenses		\$ _____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		\$ _____
410.10	Deferred Federal Income Taxes		\$ _____
410.11	Deferred State Income Taxes		\$ _____
411.10	Provision for Deferred Income Taxes - Credit		\$ _____
412.10	Investment Tax Credits Deferred to Future Periods		\$ _____
412.11	Investment Tax Credits Restored to Operating Income		\$ _____
Utility Operating Expenses			\$ _____
Utility Operating Income			\$ _____
Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$ _____
413	Income From Utility Plant Leased to Others		\$ _____
414	Gains (losses) From Disposition of Utility Property		\$ _____
420	Allowance for Funds Used During Construction		\$ _____
Total Utility Operating Income			\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises	_____	_____	_____	_____
303	Land and Land Rights	_____	_____	_____	_____
304	Structures and Improvements	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____
341	Transportation Equipment	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
TOTAL WATER PLANT		\$ _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises	_____	_____	_____	_____	_____	_____
303	Land and Land Rights	_____	_____	_____	_____	_____	_____
304	Structures and Improvements	_____	_____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____	_____	_____
333	Services	_____	_____	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____	_____	_____
341	Transportation Equipment	_____	_____	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____	_____	_____
TOTAL WATER PLANT		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

W-4(b)
GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____ 0
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____ 0
306	Lake, River and Other Intakes	_____	_____	_____	_____ 0
307	Wells and Springs	_____	_____	_____	_____ 0
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____ 0
309	Supply Mains	_____	_____	_____	_____ 0
310	Power Generation Equipment	_____	_____	_____	_____ 0
311	Pumping Equipment	_____	_____	_____	_____ 0
320	Water Treatment Equipment	_____	_____	_____	_____ 0
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____ 0
331	Transmission and Distribution Mains	_____	_____	_____	_____ 0
333	Services	_____	_____	_____	_____ 0
334	Meters and Meter Installations	_____	_____	_____	_____ 0
335	Hydrants	_____	_____	_____	_____ 0
336	Backflow Prevention Devices	_____	_____	_____	_____ 0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0
340	Office Furniture and Equipment	_____	_____	_____	_____ 0
341	Transportation Equipment	_____	_____	_____	_____ 0
342	Stores Equipment	_____	_____	_____	_____ 0
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____ 0
344	Laboratory Equipment	_____	_____	_____	_____ 0
345	Power Operated Equipment	_____	_____	_____	_____ 0
346	Communication Equipment	_____	_____	_____	_____ 0
347	Miscellaneous Equipment	_____	_____	_____	_____ 0
348	Other Tangible Plant	_____	_____	_____	_____ 0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ _____	\$ _____	\$ _____	\$ _____ 0

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

W-6(a)
GROUP _____

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l)
304	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____	_____
333	Services	_____	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____	_____
341	Transportation Equipment	_____	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____	_____
TOTAL WATER ACCUMULATED DEPRECIATION		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____
Balance end of year	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers	_____	_____	_____
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		_____	_____	\$ _____
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		_____	_____	\$ _____
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		_____	_____	\$ _____
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ _____
Total Water Operating Revenues				\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT
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SYSTEM NAME / COUNTY : _____

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Production	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Mgt. Fees	_____	_____	_____
635	Contractual Services - Testing	_____	_____	_____
636	Contractual Services - Other	_____	_____	_____
641	Rental of Building/Real Property	_____	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	_____	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	_____	_____	_____
658	Insurance - Workman's Comp.	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____	_____
668	Water Resource Conservation Exp.	_____	_____	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	_____	_____	_____
Total Water Utility Expenses		\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT
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SYSTEM NAME / COUNTY : _____

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	_____	_____	_____	_____	_____
February	_____	_____	_____	_____	_____
March	_____	_____	_____	_____	_____
April	_____	_____	_____	_____	_____
May	_____	_____	_____	_____	_____
June	_____	_____	_____	_____	_____
July	_____	_____	_____	_____	_____
August	_____	_____	_____	_____	_____
September	_____	_____	_____	_____	_____
October	_____	_____	_____	_____	_____
November	_____	_____	_____	_____	_____
December	_____	_____	_____	_____	_____
Total for Year	_____	_____	_____	_____	_____

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

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

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____
2. Maximum number of ERCs * which can be served. _____
3. Present system connection capacity (in ERCs *) using existing lines. _____
4. Future connection capacity (in ERCs *) upon service area buildout. _____
5. Estimated annual increase in ERCs *. _____
6. Is the utility required to have fire flow capacity? _____
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____

9. When did the company last file a capacity analysis report with the DEP? _____
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

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

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**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: _____

YEAR OF REPORT December 31,

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ _____
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	_____
110	Accumulated Amortization		_____
271	Contributions in Aid of Construction	S-7	_____
252	Advances for Construction	F-20	_____
Subtotal			\$ _____
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ _____
Subtotal			\$ _____
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	_____
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_____
	Working Capital Allowance (3)		_____
	Other (Specify):		_____

WASTEWATER RATE BASE			\$ _____
WASTEWATER OPERATING INCOME		S-3	\$ _____
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			_____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ _____
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	_____
	Net Operating Revenues		\$ _____
401	Operating Expenses	S-10(a)	\$ _____
403	Depreciation Expense	S-6(a)	_____
	Less: Amortization of CIAC	S-8(a)	_____
	Net Depreciation Expense		\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	_____
407	Amortization Expense (Other than CIAC)	F-8	_____
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		_____
408.11	Property Taxes		_____
408.12	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		_____
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
	Utility Operating Expenses		\$ _____
	Utility Operating Income		\$ _____
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ _____
413	Income From Utility Plant Leased to Others		_____
414	Gains (losses) From Disposition of Utility Property		_____
420	Allowance for Funds Used During Construction		_____
	Total Utility Operating Income		\$ _____

UTILITY NAME: _____

YEAR OF REPORT
December 31,

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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____	_____
353	Land and Land Rights	_____	_____	_____	_____
354	Structures and Improvements	_____	_____	_____	_____
355	Power Generation Equipment	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____
362	Special Collecting Structures	_____	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____
370	Receiving Wells	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____	_____
381	Plant Sewers	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____
390	Office Furniture and Equipment	_____	_____	_____	_____
391	Transportation Equipment	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____
Total Wastewater Plant		\$ _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT
December 31,

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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____	_____	_____	_____	_____
353	Land and Land Rights	_____	_____	_____	_____	_____	_____	_____
354	Structures and Improvements	_____	_____	_____	_____	_____	_____	_____
355	Power Generation Equipment	_____	_____	_____	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____	_____	_____	_____
362	Special Collecting Structures	_____	_____	_____	_____	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____	_____	_____	_____
370	Receiving Wells	_____	_____	_____	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____	_____	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____	_____	_____	_____	_____
381	Plant Sewers	_____	_____	_____	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____	_____	_____	_____
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____	_____	_____
390	Office Furniture and Equipment	_____	_____	_____	_____	_____	_____	_____
391	Transportation Equipment	_____	_____	_____	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____	_____	_____	_____
Total Wastewater Plant		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

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BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____
355	Power Generation Equipment	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____
362	Special Collecting Structures	_____	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____
370	Receiving Wells	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____	_____
381	Plant Sewers	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____
390	Office Furniture and Equipment	_____	_____	_____	_____
391	Transportation Equipment	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____
Total Depreciable Wastewater Plant in Service		\$ _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
355	Power Generation Equipment	_____	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____	_____
362	Special Collecting Structures	_____	_____	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____	_____
370	Receiving Wells	_____	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____	_____	_____
381	Plant Sewers	_____	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____	_____
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____
390	Office Furniture and Equipment	_____	_____	_____	_____	_____
391	Transportation Equipment	_____	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____	_____
Total Depreciable Wastewater Plant in Service		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____
Debits during the year: Accruals charged to Account 272	\$ _____
Other debits (specify) : _____ _____	_____
Total debits	\$ _____
Credits during the year (specify) : _____ _____	\$ _____
Total credits	\$ _____
Balance end of year	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	_____	_____	\$ _____
	Measured Revenues:			
522.1	Residential Revenues	_____	_____	_____
522.2	Commercial Revenues	_____	_____	_____
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	_____	_____	\$ _____
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		_____	_____	\$ _____
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			_____
Total Other Wastewater Revenues				\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ _____

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

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	_____	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____	_____
716	Fuel for Power Production	_____	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	_____	_____	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	_____	_____	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____	_____	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	_____	_____	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	_____	_____	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	_____	_____	_____	_____	_____	_____
760	Advertising Expense	_____	_____	_____	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	_____	_____	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	_____	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	_____	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	_____	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	_____	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	_____	_____	_____	_____	_____
760	Advertising Expense	_____	_____	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	_____	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity			
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)			
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated			
Method of Effluent Disposal			

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served _____
2. Maximum number of ERCs* which can be served _____
3. Present system connection capacity (in ERCs*) using existing lines _____
4. Future connection capacity (in ERCs*) upon service area buildout _____
5. Estimated annual increase in ERCs* _____
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? _____
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # _____

* An ERC is determined based on the calculation on S-11.

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**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company:

For the Year Ended December 31, _____

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	_____	_____	_____
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	_____	_____	_____
Total Water Operating Revenue	\$ _____	\$ _____	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ _____	\$ _____	\$ _____

Explanations:

Instructions:

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company:

For the Year Ended December 31, _____

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

Explanations:

Instructions:

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

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF

Exact Legal Name of Respondent

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, _____

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

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

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

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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FINANCIAL SECTION

REPORT OF

(EXACT NAME OF UTILITY)

Mailing Address	Street Address	County
Telephone Number _____	Date Utility First Organized _____	
Fax Number _____	E-mail Address _____	
Sunshine State One-Call of Florida, Inc. Member No. _____		

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

Individual
 Sub Chapter S Corporation
 1120 Corporation
 Partnership

Name, Address and phone where records are located: _____

Name of subdivisions where services are provided: _____

CONTACTS:

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

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

INCOME STATEMENT

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

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

COMPARATIVE BALANCE SHEET

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

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

GROSS UTILITY PLANT

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

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

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

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

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

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

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

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_ _ _ _ _	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax_ _ _ _ _	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax_ _ _ _ _	_____	_____	_____	_____
Local property tax_ _ _ _ _	_____	_____	_____	_____
Regulatory assessment fee_ _ _	_____	_____	_____	_____
Other (Specify)_ _ _ _ _	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense_ _ _ _ _	\$ _____	\$ _____	\$ _____	\$ _____

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

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

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

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

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

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SCHEDULE "A"

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

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

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

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	_____ . _____ %
Commission Order Number approving AFUDC rate:	_____

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

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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

**WATER
OPERATING
SECTION**

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	_____	_____	_____	_____
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	_____	_____	_____	_____
335	Hydrants _____	_____	_____	_____	_____
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and _____	_____	_____	_____	_____
	Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	_____	_____	_____	_____
341	Transportation Equipment _____	_____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____	_____
	Total Water Plant _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, _____

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	_____	_____ %	_____ %	\$ _____	\$ _____	\$ _____	\$ _____
305	Collecting and Impounding Reservoirs	_____	_____ %	_____ %	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____ %	_____ %	_____	_____	_____	_____
307	Wells and Springs	_____	_____ %	_____ %	_____	_____	_____	_____
308	Infiltration Galleries & Tunnels	_____	_____ %	_____ %	_____	_____	_____	_____
309	Supply Mains	_____	_____ %	_____ %	_____	_____	_____	_____
310	Power Generating Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
311	Pumping Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
330	Distribution Reservoirs & Standpipes	_____	_____ %	_____ %	_____	_____	_____	_____
331	Trans. & Dist. Mains	_____	_____ %	_____ %	_____	_____	_____	_____
333	Services	_____	_____ %	_____ %	_____	_____	_____	_____
334	Meter & Meter Installations	_____	_____ %	_____ %	_____	_____	_____	_____
335	Hydrants	_____	_____ %	_____ %	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____ %	_____ %	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
341	Transportation Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
342	Stores Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
346	Communication Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____ %	_____ %	_____	_____	_____	_____
	Totals				\$ _____	\$ _____	\$ _____	\$ _____ *

* This amount should tie to Sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
604	Employee Pensions and Benefits_____	_____
610	Purchased Water_____	_____
615	Purchased Power_____	_____
616	Fuel for Power Production_____	_____
618	Chemicals_____	_____
620	Materials and Supplies_____	_____
630	Contractual Services:	
	Billing_____	_____
	Professional_____	_____
	Testing_____	_____
	Other_____	_____
640	Rents_____	_____
650	Transportation Expense_____	_____
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	_____
	Total Water Operation And Maintenance Expense_____	\$ _____*

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

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

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

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

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SYSTEM NAME: _____

WELLS AND WELL PUMPS

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

RESERVOIRS

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

HIGH SERVICE PUMPING

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

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SOURCE OF SUPPLY

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

WATER TREATMENT FACILITIES

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

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

SYSTEM NAME: _____

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____
 number of ERCs * which can be served. _____
3. Present system connection capacity (in ERCs *) using existing lines. _____
4. Future connection capacity (in ERCs *) upon service area buildout. _____
5. Estimated annual increase in ERCs *. _____
6. Is the utility required to have fire flow capacity? _____
 If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

9. When did the company last file a capacity analysis report with the DEP? _____
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

* An ERC is determined based on one of the following methods:

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

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

WASTEWATER UTILITY PLANT ACCOUNTS

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

* This amount should tie to sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

* This amount should tie to Sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

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

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	_____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

PUMPING EQUIPMENT

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

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

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

MANHOLES

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

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31,

TREATMENT PLANT

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

MASTER LIFT STATION PUMPS

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____
---	-------	-------	-------	-------	-------	-------

PUMPING WASTEWATER STATISTICS

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

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31.

SYSTEM NAME: _____

GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served. _____
2. Maximum number of ERCs* which can be served. _____
3. Present system connection capacity (in ERCs*) using existing lines. _____
4. Future connection capacity (in ERCs*) upon service area buildout. _____
5. Estimated annual increase in ERCs*. _____
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? _____
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # _____

* An ERC is determined based on one of the following methods:
(a) If actual flow data are available from the preceding 12 months:
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
(b) If no historical flow data are available use:
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

VERIFICATION-OF ANNUAL REPORT

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

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

*

(signature of chief executive officer of the utility)

Date: _____

*

(signature of chief financial officer of the utility)

Date: _____

*

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

REGULATIONS TO GOVERN
THE PRESERVATION OF
RECORDS
OF ELECTRIC, GAS AND
WATER UTILITIES



Revised October 2007

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Regulatory Utility Commissioners
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Washington, DC 20005
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Price: \$20.00

Prepared by the
Staff Subcommittee on Accounting and Finance
of the
National Association of
Regulatory Utility Commissioners

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GENERAL INSTRUCTIONS

A. SCOPE

1. These guidelines are for use by states in developing regulations to govern the preservation of records of electric, gas, and water utilities. These regulations are intended to apply to all financial and operating records prepared by or on behalf of the public utility or licensee. See Item 64 of the schedule for those records which come into possession of the public utility or licensee in connection with the acquisition of property, such as purchase, consolidation, merger, etc.

2. The regulations in this part should not be construed as excusing compliance with other lawful requirements of any other governmental body, Federal or State, prescribing other record keeping requirements or for preservation of records longer than those prescribed in this part. To the extent that any commission regulations may provide for a different retention period, the records should be retained for the longer of the retention periods.

3. Unless otherwise specified in the Schedule, duplicate copies of records may be destroyed at any time: Provided, however, that such duplicate copies contain no significant information not shown on the originals.

4. Records other than those listed in the attached schedule may be destroyed at the option of the public utility or licensee: Provided, however, that records which are used in lieu of those listed shall be preserved for the periods prescribed for the records used for substantially similar purposes. And, provided further, that retention of records pertaining to added services, functions, plant, etc., the establishment of which cannot be presently foreseen, shall conform to the principles embodied herein.

5. Notwithstanding the provisions of the Records Retention Schedule, the Commission may, upon the request of the Company, authorize a shorter period of retention for any record listed therein upon a showing by the Company that preservation of such record for a longer period is not necessary or appropriate in the public interest or for the protection of investors or consumers.

B. DESIGNATION OF SUPERVISORY OFFICIAL

Each public utility or licensee subject to the regulations in this part shall designate one or more persons with official responsibility to supervise the utility 's or licensee's program for preservation and the authorized destruction of its records.

C. PROTECTION AND STORAGE OF RECORDS

The public utility or licensee shall provide reasonable protection for records subject to the regulations in this part from damage by fires, floods, and other hazards and, in the selection of storage spaces, safeguard the records from unnecessary exposure to deterioration from excessive humidity, dryness, or lack of proper ventilation.

D. DEFINITION OF RECORD MEDIA

Each public utility and licensee has the flexibility to select its own storage media subject to the following conditions.

1. The storage media selected must have a standard life expectancy at least equal to the applicable record retention period.

2. Each public utility and licensee is required to implement internal control procedures that assure the reliability of, and ready access to, data stored on machine readable media. Internal control procedures must be documented by a responsible supervisory official.

3. Each transfer of data from one media to another must be verified for accuracy and documented. Software and hardware required to produce readable records must be retained for the same period the media format is used.

E. DESTRUCTION OF RECORDS

At the expiration of the retention period, public utilities and licensees may use any appropriate method to destroy records. Precautions should be taken, however, to destroy the legibility of records, the content of which is forbidden by law to be divulged to unauthorized persons.

F. PREMATURE DESTRUCTION OR LOSS OF RECORDS

When any records are destroyed before the expiration of the prescribed period of retention, a certified statement listing, as far as may be determined, the records destroyed and describing the circumstances of accidental or other premature destruction or loss shall be filed with the Commission within ninety (90) days from the date of discovery of such destruction. Discovery of loss of records is to be treated in the same manner as in the case of premature destruction.

G. SCHEDULE OF RECORDS RETENTION PERIODS

The schedule of records annexed hereto shows the period of time designated records shall be preserved. However, records related to plant in service must be retained until the facilities are permanently removed from utility service, all removal and restoration activities are completed, and all costs are retired from the accounting records unless accounting adjustments resulting from reclassification and original costs studies have been approved by the regulatory commission having jurisdiction. If the plant is sold, the associated records or copies thereof, must be transferred to the new owners.

H. RETENTION PERIODS DESIGNATED "DESTROY AT COMPANY'S OPTION"

Use of the retention period, "Destroy at Company's Option" constitutes authorization for destruction of records at managements' discretion if it does not conflict with other legal

retention requirements or usefulness of such records in satisfying pending regulatory actions or directives.

I. RECORDS OF SERVICES PERFORMED BY ASSOCIATED COMPANIES

Public utilities and licensees shall assure the availability of records of services performed by and for associated or affiliated companies with supporting cost information for the periods indicated herein, as are necessary to be able to readily furnish detailed information as to the nature of the transaction, the amounts involved, and the accounts used to record the transactions.

J. INDEX OF RECORDS

At each office of the Public Utility or Licensee where records are kept or stored, such records as are herein required to be preserved shall be so arranged, filed, and currently indexed that they may be readily identified and made available to representatives of the Commission.

K. RATE CASE

Notwithstanding the minimum retention periods provided in these regulations, if a public utility or licensee wants to reflect costs in a current, future, or pending rate case, or if a public utility or licensee has abandoned or retired a plant subsequent to the test period of the utility's rate case, the utility shall retain the appropriate records to support the costs and adjustments proposed in the current or next rate case.

L. PENDING COMPLAINT LITIGATION OR GOVERNMENTAL PROCEEDINGS

Notwithstanding the minimum requirements, if a public utility or licensee is involved in pending litigation, complaint procedures, proceedings remanded by the court, or governmental proceedings, it shall retain all relevant records.

M. LIFE OR MORTALITY STUDY DATA

Life or mortality study data for depreciation purposes must be retained for 25 years or for 10 years after plant is retired, whichever is longer.

**Schedule of Records and Periods of Retention
for
Electric, Gas and Water Utilities**

Item No.	Description	Minimum Retention Period I
Corporate and General		
1	Capital Stock Records:	
a	Capital stock ledgers or other records showing the same information.	3 years after stockholders' account is closed
b	Capital stock subscription accounts, warrants, requests for allotments and other essential papers related thereto.	2 years
c	Stubs or similar records of capital stock certificate issuance where not used as capital stock ledger record.	3 years after cancellation of certificate
d	Stock transfer registers or sheets or similar records.	3 years after fiscal year end
e	Papers pertaining to or supporting transfers of capital stock:	
(1)	Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary and miscellaneous papers.	3 years or return to stockholder
(2)	Any other papers not described in e(1) above.	3 years from date of transfer
f	Canceled capital stock certificates not used as capital stock ledger records.	3 years after cancellation of certificates
g	RESERVED	
h	Bonds of indemnity and affidavits covering issuances of stock certificates to replace lost certificates.	6 years after expiration of bonds
i	Letters, notices, reports, statements and other communications distributed to all stockholders of a particular class:	

¹ Unless otherwise specified in this Schedule of Records and Periods of Retention, retention periods are from date of creation.

Item No.		Description	Minimum Retention Period
	(1)	Solicitations of consents or waivers	Destroy at company's option after expiration and annual audit
	(2)	Notices of redemption or invitations for tender.	Destroy at company's option after consummation and annual audit
	(3)	Interim reports, dividend notices, notices of change of corporate address and similar communications of information of only current significance.	Destroy at company's option after annual audit
	(4)	Notices of annual and special meetings of stockholders and other notices, reports, letters or statements relating to corporate or stockholder actions.	Destroy at company's option
	j	Dividend registers, lists or similar records.	3 years
	k	Paid dividend checks.	3 years
	1	Third party dividend orders.	6 years after rescission order
2		Proxies and voting lists:	
	a	Proxies of holders of voting securities.	3 years
	b	Lists of holders of voting securities represented at meetings.	3 years
3		Reports to stockholders:	
	a	Annual reports or statements to stockholders.	5 years
	b	RESERVED	
4		Debt security records:	
	a	Registered bond and debenture ledgers.	3 years after redemption
	b	Bond and debenture subscription accounts, warrants, subscription notices, request for allotment and essential papers related thereto.	3 years after settlement
	c	Stubs or similar records of bond and debenture certificates issued.	3 years after redemption
	d	Papers pertaining to or supporting transfers of registered bonds and debentures:	
	(1)	Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary, plus other miscellaneous papers.	Destroy at company's option or return to holders of the bonds or debentures

Item No.	Description	Minimum Retention Period ¹
	(2) Any other papers not described in d(1) above.	3 years after transfer
e	Records of bond and debenture interest coupons paid and unpaid.	Destroy at company's option
f	Canceled bonds and debentures and paid interest coupons pertaining thereto.	Destroy at company's option
g	Trust indentures, loan agreements or other contracts of agreements securing debt securities issued. (If such papers or documents are included among the records covered by Item 5 below, this instruction will not apply.)	3 years after redemption
h	Copies of reports, statements, letter of memoranda filed with Trustee(s) pursuant to provisions of trust indenture or other security instrument of agreement securing debt securities:	
	(1) Stored with trustee.	6 years
	(2) Stored with company.	3 years after redemption
i	Paid or canceled debt securities evidencing temporary borrowings.	3 years after payment or cancellation
J	Paid interest checks.	3 years
5	Filings with and authorization by regulatory agencies:	
a	Authorizations from regulatory bodies for issuance of securities:	
	(1) Copies of applications to regulatory bodies for authority to issue stocks, bonds, and other securities, including copies of exhibits in support of such applications.	Until securities covered are retired.
	(2) Official copies of opinions and orders of regulatory bodies granting authority to issue securities.	Until securities covered are retired.
	(3) Reports filed with regulatory bodies in compliance with authorizations to issue securities. (Reports of sales of securities of application of proceeds, etc.). File copies of such reports and supporting papers.	Until securities covered are retired.
b	Copies of registration statements and other data filed with the Securities and Exchange Commission:	
	(1) In connection with offerings of securities for sale to the public or the listing of securities on exchanges, including supporting papers.	Until securities covered are retired.

Item No.	Description	Minimum Retention Period ¹
	(2) Copies of periodic reports and supporting papers filed in compliance with either the Securities Act of 1933 or the Securities Exchange Act of 1934.	10 years
6	Organizational documents:	
	a Minute books of stockholders', directors', and directors' committee meetings.	Life of Corporation
	b Titles, franchises, and licenses:	
	(1) Deeds and other title papers (including abstracts of title and supporting data).	6 years after disposal of property
	(2) Corporate charters or certificates of incorporation.	Life of Corporation
	(3) Franchises and certificates authorizing operations as a public utility.	Life of Corporation
	(4) Licenses (including amendments thereof) granted by Federal or State authorities for construction and operations of utility plant.	10 years after plant is retired or expiration of license, whichever is shorter
	(5) Copies of formal orders of regulatory commissions served upon the utility.	3 years after repeal or supersession
	(6) Easements.	Life of Corporation
	c Permits:	
	(1) Permits and granted applications for the use of facilities of others.	1 year after expiration or cancellation
	(2) Copies of permits and applications granted others for the use of the utility's facilities.	1 year after expiration or cancellation
	(3) Applications for the use of facilities not granted and copies of such applications.	Destroy at company's option
	(4) Permits of a temporary nature of municipalities or others to perform specific work, such as permits to open streets.	Destroy at company's option
	d Organization diagrams and charts.	Destroy at company's option
7	Contracts and agreements (except contracts provided for elsewhere):	
	a Service contracts, such as for management, accounting and financial services.	6 years after expiration or cancellation

Item No.	Description	Minimum Retention Period!
b	Contracts with other utilities for the purchase, sale or interchange of product.	6 years after expiration or cancellation
c	Leases pertaining to rentals of property to or from others.	6 years after expiration or cancellation
d	Contracts and agreements with individual employees, labor unions, company unions, and other employee organizations relative to wage rates, hours and similar matters.	6 years after expiration or cancellation
e	Contracts, agreements, and/or other essential records necessary to the carrying out of the functions of an employee's stock purchase or other type of employees' saving plan.	6 years after expiration or cancellation
f	Contracts or agreements for the acquisition or disposal of investments (Excluding temporary cash investments).	6 years after disposal
g	Memoranda essential to clarifying or explaining provisions of contracts listed above.	6 years after expiration or cancellation
h	Card or book records of contracts, leases, and agreements made showing dates of expirations and of renewals, memoranda of receipts and payments under such contracts, etc.	6 years after expiration or cancellation
8	Accountants' and auditors' reports:	
a	Reports of examinations and audits by accountants and auditors not in the regular employ of the utility (Such as reports of public accounting firms and regulatory commission accountants).	5 years after date of report or subsequent Commission audit, whichever comes last
b	Internal audit reports and work papers.	5 years after date of report or subsequent Commission audit, whichever comes last
Information Technology Management		
9	Information Technology Management:	
a	Original source data used as input for data processing and data processing report outputs.	Retain for the applicable periods prescribed elsewhere in the schedule.

Item No.		Description	Minimum Retention Period
	b	Technology (e.g., software code or purchased software program) necessary to produce an accurate record in its original format in an accessible storage medium.	Retain for a period at least equal to the applicable record retention period.
	c	Software program documentation and revisions thereto; e.g., statements and illustrations that indicate the application being performed, the procedures employed in each application, and the controls used to insure accurate and reliable processing. Major program changes, together with their effective dates, should be noted in order to preserve an accurate chronological record.	Retain as long as it represents an active, viable program or for periods prescribed for related output data, whichever is shorter.
General Accounting Records			
10		General and subsidiary ledgers:	
	a	(1) General ledgers.	20 years
		(2) Ledgers subsidiary or auxiliary to general ledgers except ledgers provided for elsewhere.	20 years
	b	(1) Indexes to general ledgers.	20 years
		(2) Indexes to subsidiary ledgers except ledgers provided for elsewhere.	20 years
	c	Trial balance sheets of general and subsidiary ledgers.	20 years
11		Journals:	
	a	General and subsidiary.	20 years
12		Journal vouchers and journal entries including supporting detail:	
	a	Journal vouchers and journal entries.	20 years
	b	Analyses, summarizations, distributions, and other computations which support journal vouchers and journal entries:	
		(1) Charging plant accounts.	6 years after plant is retired or sold
		(2) Charging all other accounts.	6 years
	c	Schedules for recurring journal entries.	Destroy when superseded.
	d	Lists of standard journal entry numbers.	Destroy when superseded.
13		Cash books:	
	a	General and subsidiary or auxiliary books.	6 years after close of fiscal year.
14		Voucher registers:	

Item No.	Description		Minimum Retention Period ¹	
	a		Voucher registers or similar records when used as a source document..	25 years
15			Vouchers:	
	a		Paid and canceled vouchers to include original bills and invoices for materials, services, etc paid by vouchers and authorization for payment:	
		(1)	Plant.	6 years after plant is retired or sold
		(2)	Non-Plant.	6 years
	b		Paid checks and receipts for payments by voucher or otherwise.	6 years
16			Accounts receivable (see Items 52 and 53 for accounts with customers for utility service and for merchandise sales):	
	a		Records of accounts receivable pertaining to sales of utility plant.	3 years after settlement.
	b		Record or register of accounts receivable and indexes thereto and summaries of distribution.	3 years after settlement.
17			Records of securities owned:	
	a		Records of securities owned, in treasury, or with custodians (excluding temporary investment of cash).	3 years after disposal of the investment.
18			Payroll records:	
	a		Payroll sheets or registers of payments of salaries and wages:	
		(1)	Plant.	6 years after plant is retired or sold
		(2)	Plant Identified on Work Order.	6 years
		(3)	Non-Plant.	6 years
	b		Records showing the distribution of salaries and wages paid and summary statements of such distribution:	
		(1)	Plant.	6 years after plant is retired or sold
		(2)	Plant Identified on Work Order.	6 years
		(3)	Non-Plant.	6 years
	c		Time tickets, time sheets, time books, time cards, workmen's reports and other records showing hours worked, description of work and accounts to be charged:	
		(1)	When used as a basis for payment of salaries and wages and records described in 18(a) are not maintained:	

Item No.	Description	Minimum Retention Period
	(1) Plant.	6 years after plant is retired or sold
	(2) Plant Identified on Work Order.	6 years
	(3) Non-Plant.	6 years
d	Paid checks, receipts for wages paid in cash and other evidences of payments for services rendered by employees.	3 years
e	Applications and authorizations for changes in wage and salary rates.	6 years
f	RESERVED	
g	Payroll authorizations and records of authorized positions.	6 years
h	Records of deductions from payrolls.	2 years
i	Comparative or analytical statements of payrolls.	6 years
j	Employee's individual earnings record.	6 years after termination of employment
k	Summaries and reports of changes in payrolls and similar records.	6 years
1	Payroll deduction authorizations.	1 year after superseded
19	Assignments, attachments, and garnishments:	
a	Record of assignments, attachments, and garnishments of employees' salaries, including files of notice, etc., pertaining thereto.	2 years
Insurance		
20	Insurance records:	
a	Insurance policies, insurance requirements, records of policies in force, showing coverage, premiums paid and expiration dates.	6 years after expiration
b	Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses and supporting papers:	
	(1) Plant.	6 years after plant is retired or sold
	(2) Non-Plant.	6 years
c	Inspectors' reports and records of condition of property.	Destroy when superseded.
d	Insurance maps of property and structures erected thereon.	Destroy when superseded.
e	RESERVED	

Item No.	Description	Minimum Retention Period ¹
21	Injuries and damages:	
a	Claim registers, card or book indexes and similar records in connection with claims presented against the company in connection with accidents resulting in damage to the property or personal injuries:	
(1)	Minors.	3 years after reaching age of majority.
(2)	Adults.	3 years after settlement.
b	Papers, reports, statements of witnesses, etc., necessary to the support or rejection of individual claims against the company:	
(1)	Minors.	3 years after reaching age of majority.
(2)	Adults.	3 years after settlement.
c	Other papers, reports or statements, pertaining to accidents resulting in property damages or personal injuries, not necessary to the support or rejection of claims:	
(1)	Minors	3 years after reaching age of majority.
(2)	Adults.	3 years after settlement.
d	Detailed schedules or spread sheets of payments to others for personal injuries or for property damages:	
(1)	Minors.	3 years after reaching age of majority.
(2)	Adults.	3 years after settlement.
e	Worker compensation cases related to injuries.	12 years from date of injury, death, or date that compensation was last paid.
Operations and Maintenance		
22	Production - Electric:	
a	Boiler room, condenser room, turbine room, and pump room logs, including supporting data.	6 years

Item No.	Description	Minimum Retention Period I
b	Boiler room and turbine room reports of equipment in service and performance.	6 years
c	Boiler-tube failure report.	6 years
d	Generation and output logs with supporting data.	6 years
e	Station and system supply records.	Life of Corporation
f	Generating high-tension and low-tension load records.	6 years
g	Oil and waste reports.	6 years
h	Load curves, temperature logs, coal, and water logs.	6 years
i	Gauge-reading reports:	
(1)	River flow data.	Life of Corporation
(2)	All other.	6 years
j	Recording instrument charts.	6 years
k	Load dispatcher's and station permits.	6 years
l	Interruption records.	6 years
22	Production- Gas:	
a	Boiler and gas machine logs, including supporting data.	6 years
b	Gas generation and output logs with supporting data.	Life of Corporation
c	Temperature and atmospheric pressure logs.	6 years
d	Coal, coke and oil reports.	6 years
e	Residual reports.	6 years
f	Recording instrument charts such as pressure (static and/or differential), temperature, specific gravity, heating value, etc.	6 years
g	Test of heating value at stations and outlying points.	6 years
h	Records of gas produced, gas purchased, gas sent out and holder stock.	Life of Corporation
i	Analysis of gas produced and purchased including Btu and sulfur content.	6 years
J	Records of general inspection and operating tests.	6 years
k	Well records, including clearing, bailing, shooting, etc., records; rock pressure; open flow; production, gas analysts' reports, etc.	6 years or 1 year after field or relevant production area abandoned, whichever is longer.
l	Gasoline production.	6 years
m	Gas production by counties.	6 years

Item No.	Description	Minimum Retention Period ¹
n	Gas measuring records.	6 years
o	Tool record.	For life of equipment or destroy after including in mortality study, whichever is later.
p	Royalty record.	6 years
q	Records of meter tests.	Until superseding test, but not less than six years.
r	Meter history records.	For life of meter.
22	Production - Nuclear:	
	(Note: Nuclear records must be retained in accordance with NRC Regulations -Title X)	
a	Records of normal plant operation, including power levels and periods of operation at each power level.	6 years/operating charts for the first year's operation will be stored for the life of the corporation.
b	Records of principal maintenance activities, including inspection, repair, substitution or replacement of principal items of equipment pertaining to nuclear safety.	6 years/operating charts for the first year's operation will be stored for the life of the corporation.
c	Records of abnormal occurrences.	6 years/operating charts for the first year's operation will be stored for the life of the corporation.
d	Records of periodic checks, inspections and calibrations performed to verify that surveillance requirements are being met.	6 years/operating charts for the first year's operation will be stored for the life of the corporation.
e	Records and prints of changes made to the plant as described in the Final Safety Analysis Report.	10 years
f	Records of new and spent fuel inventory and assembly histories.	10 years

Item No.	Description	Minimum Retention Period ¹	
	g	Records of monthly plant radiation and continuation surveys.	10 years
	h	Records of off-site environmental monitoring surveys.	10 years
	1	Records of radiation exposure of all plant personnel, including all contractors and visitors to the plant who enter radiation control areas.	10 years
	j	Records of radioactivity in liquid and gaseous wastes released to the environment.	10 years
	k	Records of any special reactor tests or experiments.	10 years
	1	Records of changes made in the operating procedures.	10 years
	m	In-service inspection records.	Life of plant
22		Production- Water Supply, Purification and Pumping:	
	a	Record of water supplied to distribution system, by sources.	15 years or 3 years after the source is abandoned, whichever is shorter.
	b	Boiler room, condenser room, turbine room, and pump room logs, including supporting data.	6 years
	c	Boiler room and turbine room reports of equipment in service and performance.	6 years
	d	Equipment failure report.	6 years
	e	Pumping output logs with supporting data.	6 years
	f	Station output reports.	25 years for hydro, 6 years for steam or other.
	g	Oil and waste reports.	6 years
	h	Coal and water logs.	6 years
	1	Gauge-reading reports.	6 years
	j	Recording instrument charts.	6 years
	k	River flow data.	Life of Corporation
23		Transmission and Distribution- Electric:	
	a	Substation and transmission line logs.	6 years
	b	System operator's daily logs and reports of operation.	6 years
	c	Storage battery and other equipment logs and records.	6 years
	d	Interruption logs and reports.	6 years
	e	Records of substation general inspections and operation tests.	6 years
	f	Apparatus failure reports.	6 years
	g	Line-trouble reports and records.	6 years

Item No.	Description	Minimum Retention Period
h	Lightning and storm data.	6 years
i	Insulator test records.	6 years
J	Reports on inspections and repairs of all street openings.	6 years
k	Records of meter tests.	Until superseding test but not less than 6 years
1	Meter shop reports (monthly reports summarizing tests, repairs, etc.).	6 years
m	Meter history records.	For life of meter or 6 years, whichever is longer.
n	Transformer history records including inspections, oil tests, etc.	Life of Corporation (EPA Standard)
o	RESERVED	
p	Pole, tower, structure, and other equipment history records.	Life of Equipment
q	Voltimeter records.	6 years or until superseded.
r	Annual meter accuracy summary.	20 years
23	Transmission and Distribution - Gas:	
a	Transmission line logs.	6 years
b	Transmission and distribution department load dispatching operating logs.	6 years
c	Service interruption logs and reports.	6 years
d	Records of general inspection and operating tests.	6 years
e	Reports on inspections and repairs of all street openings.	6 years
f	Apparatus failure reports.	6 years
g	Records of meter tests.	Until superseding test but not less than 6 years
h	Meter history records.	For life of meter or 6 years, whichever is longer.
i	Meter shop reports (monthly reports summarizing tests, repairs, etc.)	3 years
j	Gas measuring records.	6 years
k	Transmission line operating reports.	6 years
1	Compressor operation and reports.	6 years
m	Gas pressure department reports.	6 years

Item No.	Description	Minimum Retention Period
n	Recording instrument charts such as pressure (static and differential), temperature, specific gravity, heating value, etc.	6 years
o	Corrosion control records.	3 years
p	Leak and leak repair.	Life of Pipeline
q	Annual meter accuracy summary.	20 years
23	Transmission and Distribution- Water:	
a	Operator's daily logs and reports of operation.	6 years
b	Equipment logs and records.	6 years
c	Apparatus failure reports.	6 years
d	Reports on inspections and repairs of all street openings.	6 years
e	Records of meter tests.	Until superseding test but not less than 6 years
f	Meter history records.	For life of meter or 6 years, whichever is longer.
g	Pipelines, structures, equipment and other history records.	For life of equipment.
h	Meter shop reports (monthly reports summarizing tests, repairs, etc.).	6 years
24	Customers' service:	
a	Reports of inspections of customer's premises.	6 years
b	Records and reports of customers' service complaints.	6 years
c	Reports of inspections of customers' equipment – gas.	10 years
25	RESERVED	
26	Maintenance work orders and job orders:	
a	Authorization for expenditures for maintenance work to be covered by work orders, including memoranda showing the estimates of costs to be incurred.	6 years
b	Work order sheets to which are posted in detail the entries for labor, material, and other charges in connection with maintenance and other work pertaining to utility operations.	6 years
c	Summaries of expenditures on maintenance and job orders and clearances to operating and other accounts (exclusive of plant accounts).	6 years
Personnel		
27	Personnel Records:	

Item No.	Description	Minimum Retention Period ¹
a	Employees' service records, length of service and other pertinent data.	3 years after termination of employment.
b	Applications for employment, requests for medical examination, medical examiner's report, photographs, and other identification records, and other miscellaneous records pertaining to the hiring of employees.	2 years
c	Requests for medical examination, medical examiner's report other than pre-employment.	3 years after termination of employment.
d	Illness and injury records not including exposure records.	30 years
e	Records of employee exposures to toxic substances.	Life of Corporation
f	Records of employee exposures to radiation.	Life of Corporation
g	Records of employee training in handling of hazardous materials.	Life of Corporation
28	Employees' benefit and pension records (includes medical retirement, savings and stock ownership plans):	
a	Detailed computations of accruals for pension liabilities.	6 years after supersession or termination of the plan.
b	Pension or annuity payrolls.	6 years
c	Pension or annuity checks.	3 years
d	Plan description and summary plan description.	6 years after supersession of the plan.
e	Plan annual reports.	3 years after supersession of the plan.
f	Plan statements to employees and beneficiaries.	3 years after supersession of the plan.
29	Instructions to employees and others:	
a	Bulletins or memoranda of general instructions issued by the company to employees pertaining to changes in accounting, engineering, operating, maintenance and construction policies.	3 years after expiration.

Item No.	Description	Minimum Retention Period
b	Bulletins or memoranda of general instructions issued by the company to employees pertaining to accounting, engineering, operating, maintenance and construction methods and procedures.	Destroy after expiration or supersession.
c	Notices to employees on matters of discipline, department, and other similar subjects.	Destroy at company's option
Plant and Depreciation		
30	Plant Ledgers:	
a	Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes.	6 years after plant is retired or sold
b	Continuing plant inventory ledger, book or card records showing description, location, quantities, cost, etc., of physical units (or items) of utility plant owned.	6 years after plant is retired or sold, provided mortality data are retained.
31	Construction work in progress ledgers, work orders, and supplemental records:	
a	Construction work in progress records, income ledgers, work order sheets, authorizations for expenditures, requisitions, performance reports analysis or cost reports. Analysis or cost reports showing quantities of materials used, unit costs, number of manhours, etc., in connection with completed construction project:	5 years after clearance to the plant account, provided continuing plant inventory records are maintained: otherwise six years after plant is retired
	(1) Plant inventory ledger maintained.	5 years
	(2) Plant inventory ledgers not maintained.	6 years after plant is retired or sold
b	RESERVED	
c	RESERVED	
d	Authorizations for expenditures for additions to utility plant, including memoranda showing the detailed estimates of cost and the basis therefore (including original and revised or subsequent authorizations).	5 years
e	Requisitions and registers of authorizations for utility plant expenditures.	5 years
f	Completion or performance reports showing comparison between authorized estimated and actual expenditures for utility plant additions.	5 years
g	RESERVED	

Item No.		Description	Minimum Retention Period!
	h	Records and reports pertaining to progress of construction work, the order in which jobs are to be completed and similar records which do not form a basis of entries to the accounts.	Destroy at company's option
	i	Well-drilling logs and well-construction records.	1 year after field or relevant production area abandoned.
32		Retirement work in progress ledgers, work orders, and supplemental records:	
	a	Work order sheets to which are posted the entries for removal costs, materials recovered, and credits to utility plant accounts for cost of plant retired.	6 years after plant is retired or sold;
	b	Authorizations for retirement of utility plant, including memoranda showing the basis for determination of cost of plant to be retired and estimates of salvage and removal costs.	6 years after retirement
	c	Registers of retirement work orders.	6 years
33		Summary sheets, distribution sheets, reports, statements, and papers directly supporting debits and credits to utility plant accounts not covered by construction or retirement work orders and their supporting records:	5 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise six years after plant is retired
	(1)	Plant inventory ledger maintained.	10 years
	(2)	Plant inventory ledgers not maintained.	6 years after plant is retired or sold
34		Appraisals and valuations:	
	a	Appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies. (Includes all records essential thereto.)	3 years after disposal.
	b	Determinations of amounts by which properties or investments of the company or any of its associated companies will be either written up or written down as a result of:	

Item No.		Description	Minimum Retention Period ¹
	(1)	Mergers or acquisitions.	6 years after plant is retired or sold
	(2)	Asset impairments.	6 years after plant is retired or sold
	(3)	Other bases.	6 years after plant is retired or sold
35		The original or reproduction of engineering records, drawings, and other supporting data for proposed or as-constructed facilities: Maps, diagrams, profiles, photographs, field survey notes, plot plan, detail drawings, records of engineering studies, and similar records showing the location of proposed or as-constructed facilities:	6 years after plant is retired or sold
36		RESERVED	
37		Contracts and other agreements relating to utility or natural gas company records:	
	a	Contracts relating to acquisition or sale of plant.	6 years after plant is retired or sold
	b	Contracts and other agreements relating to services performed in connection with construction of utility plant (including contracts for the construction of plant by others for the utility and for supervision and engineering relating to construction work).	6 years after plant is retired or sold
	c	The primary records of gas acreage owned, leased or optioned excluding deeds and leases but including such records as lease sheets, leasehold cards, and option agreements.	6 years after rights to the gas acreage have expired or otherwise have dissolved.
38		Records pertaining to reclassifications of utility plant accounts to conform to prescribed systems of accounts, including supporting papers showing the basis for such reclassifications:	6 years
39		Records of accumulated provision for depreciation and depletion of utility plant:	
	a	Detailed records or analysis sheets segregating the accumulated provision for depreciation according to functional classification of plant.	6 years after plant is retired or sold
	b	Records supporting computation of depreciation and depletion expense of utility plant, including such data as life and salvage studies.	6 years after plant is retired or sold
Purchases and Stores			
40		Procurements:	

Item No.	Description	Minimum Retention Period
a	Agreements for the acquisition of goods or the performance of services. Includes all forms of agreements not specifically set forth in Item 7 such as, but not limited to: letters of intent, exchange of correspondence, master agreements, term contracts, rental agreements and the various types of purchase orders:	
	(1) For goods or services relating to plant construction.	6 years after plant is retired or sold
	(2) For other goods or services.	6 years
b	Supporting documents evidencing all relevant elements of the procurement process including bids and proposals:	
	(1) Accepted bids and proposals.	6 years
	(2) Unaccepted bids and proposals or summaries thereof.	6 years
	(3) All other supporting records such as requisitions, advice notices from suppliers, registers or similar records of invoices.	2 years
41	Material ledgers: ledger sheets of materials and supplies received, issued, and on hand:	6 years after the date records/ledgers were created.
42	Materials and supplies received and issued:	
a	Records and reports pertaining to receipt of materials and supplies:	
	(1) Plant.	6 years after plant is retired or sold
	(2) Non-Plant.	6 years
b	Records of inspecting and testing materials and supplies.	2 years
c	Records showing the detailed distribution of materials and supplies issued during accounting periods:	
	(1) Plant.	6 years after plant is retired or sold
	(2) Non-Plant.	6 years
d	Records of material issued, transferred or returned to stock:	
	(1) Showing quantities, unit prices, and accounts to be charged.	3 years
	(2) Showing only quantities and accounts to be charged.	Destroy at company's option if the basic information contained thereon is transferred to other records

Item No.	Description	Minimum Retention Period ¹
e	RESERVED	
43	Records of sales of scrap and materials and supplies and disposal of waste materials:	
a	Contracts and authorizations for sale of scrap and materials and supplies:	
	(1) Non-toxic waste materials.	Life of Corporation
	(2) Toxic waste materials including environmental contaminants, PCB's, nuclear waste, etc.	Life of Corporation
b	Memoranda pertaining to sale of scrap and materials and supplies.	6 years after expiration of contract
c	Contracts, permits, and authorizations pertaining to disposal of waste materials.	Life of Corporation
d	Records evidencing disposal of non-toxic and toxic (environmental contaminants, PCB's, nuclear waste, etc.) waste materials including destinations, routes, bills of lading, manifests, storage, containers, and other documents supporting disposal.	Life of Corporation
44	Inventories of materials and supplies:	
a	General inventories of materials and supplies including accounting adjustments required to bring stores records into agreement with physical inventories.	2 years
b	Stock cards, inventory cards, and other inventory records if summarized by records covered by "44a."	Destroy at company's option
c	Minor inventories of materials and supplies on hand if not reflected in adjustments of accounts.	Destroy at company's option
Revenue Accounting and Collecting		
45	Customers' service applications and contracts:	
a	Applications for utility service and other records.	6 years after expiration or cancellation
b	Reserved	
c	Reserved	
d	Applications for utility service which were withdrawn by applicant or not granted by the utility.	1 year
e	Contracts of sales agreements with customers and others for sale of merchandise and appliances.	6 years after sales agreement is discharged.

Item No.	Description	Minimum Retention Period I
f	Contracts for lease of equipment to customers, including receipts for same.	6 years after expiration or cancellation
g	Applications and contracts for line extensions and records pertaining to such contracts:	
(1)	Covered by refundable deposits or guarantees or revenue.	6 years after refund or completion.
(2)	For which donations or contributions are made by customers or others.	Until receipt of Commission audit report or 6 years after the auditor's exit conference, whichever occurs first.
46	Rate schedules:	
a	General files of published rate sheets and schedules of utility service. (Including schedules suspended or superseded.)	Life of Corporation
b	Reserved	
47	Customers' guarantee deposits:	
a	Customers' deposit ledgers or card records.	6 years after refund
b	Customers' deposit certificate books.	6 years after refund
c	Receipts for customers' deposits refunded.	6 years after refund
d	Receipts for interest on customers' deposits.	6 years after refund
48	Meter reading sheets and records:	
a	Superseded meter reading sheets.	6 years or next test, whichever is longer
b	Meter reread sheets (special readings to check high or low consumption).	6 years
c	Customers' reading cards.	2 years or as may be necessary to comply with service rules regarding refunds on fast meters

Item No.	Description	Minimum Retention Period
d	Connection and disconnection orders.	2 years or as may be necessary to comply with service rules regarding refunds on fast meters
e	Reserved	
f	Reserved	
49	Maximum demand, pressure, temperature, and specific gravity charts and demand meter record cards:	2 years
50	Miscellaneous billing data:	
a	Reserved	
b	Service and inspection orders from which customers are charged and sundry charge advice notices.	2 years
c	Authorizations for charges under utility service contracts.	1 year after expiration of contract.
d	Reserved	
51	Revenue summaries: Summaries of monthly operating revenues according to classes of service, including summaries of forfeited discounts and penalties:	5 years
52	Customers' ledgers and other records used in lieu thereof:	
a	Customers' ledgers.	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer.
b	Records used in lieu of customers' ledgers, such as bill summaries, registers, bills stubs, etc.	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer.
c	Copies of large bills:	

Item No.	Description	Minimum Retention Periodl
	(1) If details are transcribed to ledgers covered by Item a above.	Destroy at company's option.
	(2) If details are not transcribed to ledgers.	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer.
	d Trial balances of ledgers referred to above.	1 year
	e Reserved	
	f Reserved	
	g Reserved	
53	Merchandise sales-accounting and collecting:	
	a Merchandise sales tickets (duplicates) and charge slips for work done.	2 years
	b Merchandise registers and summaries of sales.	3 years
	c Merchandise ledgers and installment records.	1 year after completion of payments.
	d Merchandise sales returns and adjustment tickets.	Destroy at company's option after annual audit and 1 year after account is settled
	e Cashiers' stubs for merchandise collections.	1 year
	f Cashiers' periodic reports and statements of collection on merchandise accounts.	2 years
	g Reserved	
	h Reports relating to status of merchandise accounts receivable.	2 years
	i Job orders and supporting details of charges to customers for work done.	3 years
	j Indexes and trial balances of merchandise ledgers.	2 years
54	Collection reports and records:	
	a Periodic reports, lists, and summaries of collections of operating revenues by collectors, agents, and local or divisional or district offices.	2 years

Item No.	Description	Minimum Retention Period I	
	b	Bill stubs, copies of bills, collection slips, and other records pertaining to collections, summarized or detailed in daily or periodic cash reports.	2 years
	c	Memorandum records of remittances from local or branch offices.	Destroy at company's option
55		Customers' account adjustments:	
	a	Records pertaining to adjustments of customers' accounts for overcharges, undercharges, and other errors, results of which have been transcribed to other records.	2 years
	b	Records of high-bill complaints whether or not resulting in adjustments to customers' accounts.	2 years
56		Uncollectible accounts and customers' credit records:	
	a	Records of rating, credit classifications, and investigations of customers.	Destroy at company's option
	b	Ledger accounts and supporting details of customers' accounts considered to be uncollectible.	3 years after period legally collectible
	c	Reports and statements showing age and status of customers' accounts.	2 years
	d	Data on unpaid final bills.	3 years after period legally collectible
	e	Authorizations for writing off customers' accounts.	3 years after period legally collectible
Tax			
57		Tax records:	
	a	Copies of tax returns and schedules filed with taxing authorities, supporting work papers, records of appeals, tax bills and receipts for payment. (See item 15b for vouchers evidencing disbursements):	
	(1)	Federal and state income tax returns.	5 years after settlement
	(2)	Property tax returns.	2 years after final tax liability is determined
	(3)	Sales and use taxes.	2 years
	(4)	Other taxes.	2 years after final tax liability is determined

Item No.	Description	Minimum Retention Period ¹
(5)	Agreements between associate companies as to allocation of consolidated income taxes.	5 years after settlement
(6)	Schedule of allocation of consolidating federal income taxes among associate companies.	5 years after settlement
(7)	Records of annual determinations of deferred taxes on income, annual determinations of accounting adjustments for "reserve deferrals" of deferred taxes on income together with basic computations and records of annual plant additions and retirements and adjustments on which deferred tax accounting entries are based. (For the purposes of these regulations, "deferred taxes" and "deferred tax accounting" embrace provision for "future taxes on income," "prepaid taxes on income," or any other accounting procedure which attributes a tax on income to a year or years other than that of the specific year's tax return determining the tax liability.)	6 years after absorption of deferred credits.
b	Reserved	
c	Filings with taxing authorities to qualify employee benefit plans.	5 years after settlement of federal return or discontinuance of plan, whichever is later
d	Information returns and reports to taxing authorities.	3 years after final tax liability and audit settlement is determined
e	Restatements of schedules of taxes paid after giving effect to refunds and additional assessments.	6 years
Treasury		
58	Statements of funds and deposits:	
a	Statements of periodic deposits with fund administrators or trustees.	Retain records for the most recent 3 years
b	Statements of periodic withdrawals from fund.	Retain records for the most recent 3 years
c	Statements prepared by fund administrator or trustees of fund activity including:	
(1)	Beginning of the year fund balance.	Retain records until the fund is dissolved or terminated.

Item No.	Description	Minimum Retention Period
(2)	Deposits with the fund.	Retain records until the fund is dissolved or terminated.
(3)	Acquisition of investments held by the fund.	Retain records until the fund is dissolved or terminated.
(4)	Disposition of investments held by the fund.	Retain records until the fund is dissolved or terminated.
(5)	Disbursements from the fund, including party to whom disbursement was made.	Retain records until the fund is dissolved or terminated.
(6)	End of year fund balance.	Retain records until the fund is dissolved or terminated.
d	Requisitions and receipts for funds furnished managers, agents, and others.	Destroy at company's option after funds have been returned or accounted for.
e	Records of fidelity bonds of employees and others responsible for funds of the utility.	Destroy at company's option after liability of bonding company has expired.
f	Reports and estimates of funds required for general and special purposes.	Destroy at company's option
59	Records of deposits with banks and others:	
a	Copies of bank deposit slips.	2 years
b	Advice of deposits made when information has been transcribed on other records which are retained.	2 years
c	Statements from depository showing the details of funds received, disbursed, transferred, and balances on deposit.	2 years
d	Bank reconciliation papers.	2 years
e	Statements from banks of interest credits.	2 years
f	Check stubs, registers, or other records of checks issued.	6 years
60	Records of receipts and disbursements:	

Item No.		Description	Minimum Retention Period ¹
	a	Daily or other periodic statements of receipts or disbursements of funds.	2 years
	b	Periodic statements of outstanding vouchers, checks, drafts, etc. issued and not presented.	2 years
	c	Reports of associates showing working fund transactions and summaries thereof.	2 years
	d	Reports of revenue collections by field cashiers, pay stations, etc.	2 years
Miscellaneous			
61		Statistics:	
	a	Financial, operating and statistical reports regularly prepared in the course of business for internal administrative or operating purposes (and not used as the basis for entries to accounts of the companies concerned) to show the results of operations and the financial condition of the utility:	
		(1) Annual reports.	6 years
		(2) Quarterly, monthly, or other period.	2 years
	b	All other statistical reports (not covered elsewhere in these regulations) prepared for internal administrative or operating purposes only and not used as the basis for entries to the accounts of the company.	Destroy at company's option.
62		Budgets and other forecasts. (Prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations and acquisitions or disposals of properties or investments by the company and its associate companies, including revisions of such estimates and memoranda showing reasons for revisions; also records showing comparison of actual income and receipts and expenditures with estimates:	3 years
63		Correspondence (Change to Miscellaneous Correspondence):	
	a	Correspondence and indexes thereto relating to offices covered by other items of these regulations.	Destroy at company's option
	b	Stenographers' notebooks and dictaphone or other mechanical device records.	Destroy at company's option
	c	Mailing lists of prospects for appliance sales, securities, etc.	Destroy at company's option

Item No.	Description	Minimum Retention Period ¹
64	Records of predecessor companies:	Retain consistent with the requirements for the same types of records for the utility.
65	Reports to federal and state regulatory commissions:	
a	Annual financial, operating and statistical reports.	15 years
b	Monthly and quarterly reports of operating revenues, expenses, and statistics.	2 years after date of report
c	Special or periodic reports on the following subjects:	
(1)	Transactions with associated companies.	5 years
(2)	Budgets of expenditures.	3 years
(3)	Accidents.	5 years
(4)	Employees and wages.	6 years
(5)	Loans to officers and employees.	5 years after fully paid
(6)	Issues of securities.	25 years or until all securities covered are retired, whichever is shorter.
(7)	Purchases and sales, utility properties.	Life of Corporation
(8)	Plant changes - units added and retired.	Life of Corporation
(9)	Service interruptions.	6 years
d	Cost of service reports filed under Section 133 of the Public Utility Regulatory Policies Act (PURPA).	5 years
e	Hazardous waste reports.	Life of Corporation
f	Reports filed under federal and state holding company regulations.	6 years
66	Other miscellaneous records:	
a	Copies or records of advertisements by the company in behalf of itself or any associate company in newspapers, magazines and other publications.	3 years
b	RESERVED	
c	RESERVED	

Item No.	Description	Minimum Retention Period 1
	Destruction of records mf eS or other notifications.	6 years

FLORIDA PUBLIC SERVICE COMMISSION
PRICE INDEX APPLICATION
APPLICABLE TEST YEAR _____

Department of Environmental Protection Public Water System ID NO. _____
Department of Environmental Protection Wastewater Treatment Plant ID NO. _____

	WATER	WASTEWATER
Operation & Maintenance Expenses ¹	\$ _____	\$ _____
LESS:		
(a) Pass-through Items:		
(1) Purchased Power	_____	_____
(2) Purchased Water	_____	_____
(3) Purchased Wastewater Treatment	_____	_____
(4) Sludge Removal	_____	_____
(5) Other ²	_____	_____
(b) Rate Case Expense Included in Expenses	_____	_____
(c) Adjustments to Operation & Maintenance Expenses from last rate case, if applicable: ³		
(1) _____	_____	_____
(2) _____	_____	_____
Costs to be Indexed	\$ _____	\$ _____
Multiply by Annual Commission-Approved Price Index	_____ %	_____ %
Total Indexed Costs	\$ _____	\$ _____
Add Change in Pass-Through Items: ⁴		
(1) _____	_____	_____
(2) _____	_____	_____
Divide Index and Pass-Through Sum by Expansion Factor for Regulatory Assessment Fees	<u> .955 </u>	<u> .955 </u>
Increase in Revenue	_____	_____
Divide by Applicable Test Year Revenue ⁵	\$ _____	\$ _____
Percentage Increase in Rates	_____ %	_____ %
	=====	=====

FOOTNOTES APPEAR ON THE FOLLOWING PAGE

PSC 1022 (5/22)
25-30.420, F.A.C.

PAGE 1 FOOTNOTES

¹This amount must match last year's annual report.

²Other expense items may include increases in required Department of Environmental Protection testing, ad valorem taxes, permit fees charged by the Department of Environmental Protection or a local government authority, National Pollutant Discharge Elimination System fees, and regulatory assessment fees. These items should not be currently embedded in the utility's rates.

³This may include adjustments that follow a methodology referenced in the Order from a utility's last rate case (i.e. averaged bad debt expense or excessive unaccounted for water percentage applied to chemicals expense).

⁴This may include an increase in purchased power, purchased water, purchased wastewater treatment, sludge hauling, required Department of Environmental Protection testing, ad valorem taxes, and permit fees charged by the Department of Environmental Protection or a local government authority providing that those increases have been incurred within the 12-month period prior to the submission of the pass-through application. Pass-through National Pollutant Discharge Elimination System fees and increases in regulatory assessment fees are eligible as pass-through costs but not subject to the twelve month rule. All pass-through items require invoices. See Rule 25-30.425, F.A.C. for more information.

⁵If rates changed after January 1 of the applicable test year, the book revenues must be adjusted to show the changes and an explanation of the calculation should be attached to this form. See Annualized Revenue Worksheet for instructions and a sample format.

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, of the applicable test year?

- () If no, the utility should use actual revenues. This form may be disregarded.
- () If yes, the utility must annualize its revenues. Read the remainder of this form.

Annualizing calculates the revenues the utility would have earned based upon the previous year's customer consumption at the most current rates in effect. To complete this calculation, the utility will need consumption data for the previous year to apply to the existing rate schedule. Below is a sample format which may be used.

CALCULATION OF ANNUALIZED REVENUES*
Consumption Data for Applicable Test Year

	Number of Bill/Gal. Sold	X	Current Rates	Annualized Revenues
Residential Service:				
Bills:				
5/8"x3/4" meters	_____		_____	_____
1" meters	_____		_____	_____
1 2" meters	_____		_____	_____
2" meters	_____		_____	_____
Gallons Sold	_____		_____	_____

General Service:				
Bills:				
5/8"x3/4" meters	_____		_____	_____
1" meters	_____		_____	_____
1 2" meters	_____		_____	_____
2" meters	_____		_____	_____
3" meters	_____		_____	_____
4" meters	_____		_____	_____
6" meters	_____		_____	_____
Gallons Sold	_____		_____	_____

Total Annualized Revenues for the Applicable Test Year \$ _____

*Annualized revenues must be calculated separately if the utility consists of both a water system and a wastewater system. This form is designed specifically for utilities using a base facility charge rate structure. If annualized revenues must be calculated and further assistance is needed, contact the Commission Staff at (850) 413-6900.

AFFIRMATION

I, _____, hereby affirm that the figures and calculations upon which the change in rates is based are accurate and that the change will not cause _____ to exceed the range of its last authorized rate of return on equity, which is _____.
(name of utility)

I, the undersigned/officer of the above-named utility, have read the foregoing and declare that, to the best of my knowledge and belief, the information contained in this application is true and correct.

This affirmation is made pursuant to my request for a price index and/or pass-through rate increase, in conformance with Section 367.081(4), Florida Statutes.

Further, I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

Signature: _____
Title: _____
Telephone Number: _____
Fax Number: _____

Sworn to and subscribed before me this _____ day of _____, 20__.

My Commission expires:

(SEAL)

Notary Public
State of Florida

STATEMENT OF QUALITY OF SERVICE

Pursuant to paragraphs 25-30.420(2)(h) and (i), Florida Administrative Code,

(name of utility)

[] does not have any active written complaints, corrective orders, consent orders, or outstanding citations with the Department of Environmental Protection (DEP) or the County Health Departments.

[] does have the attached active written complaint(s), corrective order(s), consent order(s), or outstanding citation(s) with the DEP or the County Health Department(s). The attachment(s) includes the specific system(s) involved with DEP permit number and the nature of the active complaint, corrective order, consent order, or outstanding citation.

This statement is intended such that the Florida Public Service Commission can make a determination of quality of service pursuant to Section 367.081(4)(a), Florida Statutes, and Rule 25-30.420(4)(a), Florida Administrative Code.

Name: _____
Title: _____
Telephone Number: _____
Fax Number: _____
Date: _____

Exception

_____ hereby waives the right to implement
(name of utility)
a pass-through rate increase within 45 days of filing, as provided by Section 367.081(4)(b),
Florida Statutes, in order that the pass-through and index rate increase may both be implemented
together 60 days after the official filing date of this notice of intention.

Signature: _____

Title: _____

(To be used if an index and pass-through rate increase are requested jointly.)

NOTICE TO CUSTOMERS

Pursuant to Section 367.081(4)(b), Florida Statutes, water and wastewater utilities are permitted to pass through, without a public hearing, a change in rates resulting from: an increase or decrease in rates charged for utility services received from a governmental agency or another regulated utility and which services were redistributed by the utility to its customers; an increase or decrease in the rates that it is charged for electric power, the amount of ad valorem taxes assessed against its used and useful property, the fees charged by the Department of Environmental Protection in connection with the National Pollutant Discharge Elimination System Program, or the regulatory assessment fees imposed upon it by the Commission; costs incurred for water quality or wastewater quality testing required by the Department of Environmental Protection; the fees charged for wastewater bio solids disposal; costs incurred for any tank inspection required by the Department of Environmental Protection or a local governmental authority; treatment plant and water distribution system operator license fees required by the Department of Environmental Protection or a local governmental authority; water or wastewater operating permit fees charged by the Department of Environmental Protection or a local governmental authority; and consumptive or water use permit fees charged by a water management district.

On _____, _____ filed its notice of
(date) (name of utility)
intention with the Florida Public Service Commission to increase water and wastewater rates in _____ County pursuant to this Statute. The filing is subject to review by the Commission Staff for accuracy and completeness. Water rates will increase by approximately _____% and wastewater rates by _____%. These rates should be reflected on your bill for service rendered on or after _____.
(date)

If you should have any questions, please contact your local utility office. Be sure to have account number handy for quick reference.

Notice of Proposed Rules

PUBLIC SERVICE COMMISSION

SELECT A TYPE: Amendment

RULE NO: RULE TITLE:

25-30.110: Records and Reports; Annual Reports.

25-30.420: Establishment of Price Index; Adjustment of Rates; Requirement of Bond; Filings After Adjustment; Notice to Customers.

PURPOSE AND EFFECT: To update and clarify rule language and forms; to allow Annual Reports to be distributed and filed via email; to provide that the Commission will email the price index documents to the water and wastewater utilities under its jurisdiction; and to update the process to calculate interest on penalties for late filed Annual Reports.

Docket No. 20220171-WS

SUMMARY: Rule 25-30.110, F.A.C., Records and Reports; Annual Reports, is amended to allow the Commission to send a blank copy of the appropriate annual report form via email to water and wastewater utilities under the Commission's jurisdiction, and to allow those utilities to file their completed annual reports with the Commission via email. The amendments also update the process to calculate interest on penalties for late filed annual reports. In addition, Forms PSC 1032 and 1033, incorporated by reference in the rule, were updated to reflect "verification," rather than "certification," and to remove the requirement that two officers identify which of the four items are verified. Finally, the amendments update and clarify the rule language.

Rule 25-30.420, F.A.C., Establishment of Price Index; Adjustment of Rates; Requirement of Bond; Filings After Adjustment; Notice to Customers, is amended to allow the Commission to send via email the Proposed Agency Action order establishing the index for the year and the Price Index Application. Form PSC 1022, incorporated by reference in the rule, was updated to add a "Notice to Customers" referencing the statutory requirements of the Price Index. Finally, the amendments update and clarify the rule language.

SUMMARY OF STATEMENTS OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The agency has determined that these amendments will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. SERCs have been prepared by the agency. The SERCs examined the factors required by Section 120.541(2), FS, and concluded that the rule amendments will not have an adverse impact on economic growth, business competitiveness, or small business, and that there would likely be no transactional costs to the individual and entities, including government entities, required to comply with the rules.

The agency has determined that the proposed rules are not expected to require legislative ratification based on the statements of estimated regulatory costs or, if no SERCs are required, the information expressly relied upon and described herein: based upon the information contained in the SERCs.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 350.127(2), 367.081(4)(a), 367.121, FS.

LAW IMPLEMENTED: 367.081(4), 367.121, 367.156(1), 367.161, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Susan Sapoznikoff, Office of General Counsel, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, (850) 413-6630, Susan.Sapoznikoff@psc.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS: [TYPE AND STRIKE VERSION]

25-30.110 Records and Reports; Annual Reports.

(1) No change.

(a) Each utility must shall preserve its records in accordance with the "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities" as issued by the National Association of Regulatory Utility Commissioners ~~Commissions~~, as revised October 2007 ~~May 1985~~, which is incorporated by reference into this rule. "Regulations to Govern the Preservation of Records of Electric, Gas and Water

Utilities” is copyrighted and may be inspected and examined at no cost at the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850. A copy may be obtained from the National Association of Regulatory Utility Commissioners, 1101 Vermont Avenue, N.W., Suite 200, Washington, D.C. 20005.

1. Those utilities that choose to convert documents from their original media form ~~must shall~~ retain the original source documents as required by ~~subsection (1)(a) of this rule paragraph 25-30.110(1)(a), F.A.C.,~~ for a minimum of three years, or for any lesser period of time specified for that type of record in the “Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities,” after the date the document was created or received by the utility. This paragraph does not require the utility to create paper copies of documents where the utility would not otherwise do so in the ordinary course of its business. ~~The Commission may waive the requirement that documents be retained in their original form~~ Upon a showing by a utility that it employs a storage and retrieval system that consistently produces clear, readable copies that are substantially equivalent to the originals, and clearly reproduces handwritten notations on documents, the utility does not have to meet the requirement to retain documents in their original form.

2. The utility ~~must shall~~ maintain written procedures governing the conversion of source documents to a storage and retrieval system, which procedures ensure the authenticity of documents and the completeness of records. Records maintained in the storage and retrieval system must be easy to search and easy to read.

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

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

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

2. The reimbursement requirement in paragraph (1)(c) ~~is not applicable for the following shall be waived:~~

a. ~~A For any~~ utility that makes its out-of-state records available at the utility’s office located in Florida or at another mutually agreed upon location in Florida within 10 working days from the Commission’s initial request. If 10 working days is not reasonable because of the complexity and nature of the issues involved or the volume and type of material requested, the Commission ~~will may~~ establish a different time frame for the utility to bring records into the state. For individual data requests made during an audit, the response time frame established in Rule 25-30.145, F.A.C., ~~will shall~~ control; or

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

(2) In General. Each utility ~~must shall~~ furnish to the Commission ~~at such time and in such forms as the Commission may require,~~ the results of any required tests and summaries of any required records. The utility ~~must shall~~ also furnish the Commission with any information concerning the utility’s facilities or operation that the Commission ~~may~~ requests and requires for determining rates or judging the practices of the utility. All such data, unless otherwise specified, ~~must shall~~ be consistent with and reconcilable with the utility’s annual report to the Commission.

(3) Annual Reports: Filing Extensions. Each utility ~~must shall~~ file with the Commission annual reports on the ~~applicable form forms~~ in subsection (4) of this rule ~~prescribed by the Commission.~~ The obligation to file an annual report for any year ~~will shall~~ apply to any utility which is subject to this Commission’s jurisdiction as of December 31 of that year, whether or not the utility has actually applied for or been issued a certificate.

(a) The Commission ~~will shall~~, by January 15 of each year, ~~email a send one~~ blank copy of the appropriate annual report form to each utility company. A utility may request a hard copy of the forms in subsection (4) of this rule from the Commission’s Division of Accounting and Finance. The failure of a utility to receive a report form ~~will shall~~ not excuse the utility from its obligation to timely file the annual report. An original and two copies of the annual reports must shall be filed with the Commission, either by mail or by email, on or before March 31 for the preceding year ending December 31. Annual reports filed by email must be sent to AnnualReport@psc.state.fl.us. Annual reports are considered filed on the day they are postmarked, or received and logged in by Annual reports filed by mail must be sent to the Commission’s Division of Accounting and Finance in Tallahassee.

(b) ~~Annual An reports report are~~ is considered ~~on filed file~~ if ~~they are~~ it is properly addressed and ~~emailed or mailed~~ with sufficient postage, and postmarked, ~~by~~ no later than the due date. ~~For If an annual reports report~~ is sent by registered mail, the date of the registration is the postmark date. ~~The registration is evidence that the annual report was delivered.~~ ~~For If an annual reports report~~ is sent by certified mail and the receipt is postmarked by a postal employee, the date on the receipt is the postmark date. The ~~postmark postmarked certified mail receipt~~ is evidence that the ~~an annual report return~~ was delivered. However, if a utility's annual report is not actually received by the Commission's Division of Accounting and Finance in Tallahassee, that utility must resend it upon request, despite any prior presumption of delivery.

(c) A utility may file a written request for an extension of time to file its annual report with the Commission's Division of Accounting and Finance no later than March 31. One extension of 30 days will be automatically granted upon request. A request for a longer extension must be accompanied by a statement of good cause, such as financial hardship, severe illness, or significant weather events such as hurricanes, but good cause does not include reasons such as management oversight or vacation time, and must shall specify the date by which the report will be filed.

(4) Annual Reports; Contents. The appropriate annual report form required from each utility will shall be determined by using the same three classes of utilities used by the National Association of Regulatory Utility Commissioners for publishing its system of accounts: Class A (those having annual water or wastewater operating revenues of \$1,000,000 or more); Class B (those having annual water or wastewater revenues of \$200,000 or more, but less than \$1,000,000); Class C (those having annual water or wastewater revenues of less than \$200,000). The class to which a utility belongs will shall be determined by using the higher of the average of its annual water or wastewater operating revenues for each of the last three preceding years.

(a) Class A and B utilities must shall file the annual report on Commission Form PSC-1032 (5/22), PSC/AFD 3-W (12/99) entitled "Class A or B Water and/or Wastewater Utilities (Gross Revenues of \$200,000 and more),"; which is incorporated by reference into this rule and may be obtained from [insert hyperlink].

(b) Class C utilities must shall file the annual report on Commission Form PSC 1033 (5/22) PSC/AFD 6-W 12/99, entitled "Class C Water and/or Wastewater Utilities (Gross Revenues of less than \$200,000 each),"; which is ~~is in~~ incorporated by reference into this rule and may be obtained from [insert hyperlink].

(c) No change.

(5) ~~Certification of Annual Reports.~~ As part of the annual report, each utility must shall verify certify the following in writing by the utility's chief executive officer and chief financial officer:

(a) through (d) No change.

(6) ~~Annual Reports, Penalty for Noncompliance.~~ A penalty shall be assessed against any utility that fails to file an annual report or an extension in the following manner:

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

(b) Failure to file a complete annual report;

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

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

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

(6)(7) Delinquent Reports.

(a) Any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Commission's Division of Accounting and Finance, will shall be subject to a penalty. The penalty will shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing will shall be included in the days elapsed.

(b) The penalty for delinquent reports will shall accrue based on the utility's classification established

under subsection (4) of this rule, in the following manner for each day the report is delinquent:

1. \$25.00 per day for Class A utilities;
2. through 3. No change.

(c) If a utility does not timely file its annual report, in addition to the penalty determined by subsection (6)(b) of this rule, interest on the penalty will also be assessed from the date the annual report was due, up to and including the date the penalty is paid. Such interest is based on the AA non-financial 30-day commercial paper rate published by the Board of Governors of the Federal Reserve System on its website. Interest will be compounded monthly.

~~(7)(8)~~ Incomplete Reports.

(a) The Commission's Division of Accounting and Finance will ~~shall~~ provide written notification to a utility if its report does not contain information required by subsection (4) of this rule. The utility must shall file the missing information no later than 30 days after the date on the face of the notification. If the utility fails to file the information within that period, the report will be deemed delinquent and the utility will ~~shall~~ be subject to a penalty as provided under paragraphs ~~(6)(7)(a)~~ and (b) of this rule, except that the penalty will ~~shall~~ be based on the number of days elapsed from the date the information is due to the date it is actually filed. The date of filing will ~~shall~~ be included in the elapsed days.

(b) No change.

1. Form PSC 1032 (5/22) PSC/AFD 3-W (Rev. 12/99) for Class A and B utilities;
2. Form PSC 1033 (5/22) PSC/AFD 6-W (Rev. 12/99) for Class C utilities.

(c) An incomplete report will remain incomplete until the missing information is filed with the Commission's Division of Accounting and Finance on the appropriate Commission form.

~~(8)(9)~~ Incorrect Filing. If a utility files an incorrect annual report it will ~~shall~~ be considered delinquent and subject to a penalty on the same basis as a utility that fails to timely file an annual report. The classification determining the applicable penalty, as prescribed by paragraphs ~~(6)(7)(a)~~ and (b) of this rule, will ~~shall~~ be determined by the latest annual revenue figures available for the utility. The failure of a utility to receive a report form for the correct class of utility will ~~shall~~ not excuse the utility from its obligation to timely file the annual report for the correct class of utility.

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

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

Rulemaking Authority 350.127(2), 367.121 FS. Law Implemented 367.121(1)(e), (g), (i), (k), 367.156(1), 367.161 FS. History—New 9-12-74, Amended 1-18-83, 2-25-85, 10-27-85, Formerly 25-10.25, 25-10.025, Amended 11-10-86, 12-22-86, 3-11-91, 11-13-95, 5-1-96, 12-14-99.

25-30.420 Establishment of Price Index, Adjustment of Rates; Requirement of Bond; Filings After Adjustment; Notice to Customers.

(1) On or before March 31 of each year, the Commission will ~~shall~~ establish a price increase or decrease index as required by Section 367.081(4)(a), F.S. The Commission's Division of Accounting and Finance Office of Commission Clerk will ~~shall~~ email mail each regulated water and wastewater utility a copy of the proposed agency action order establishing the index for the year and a copy of Form PSC 1022 (5/22 9/18), entitled "Price Index Application," which is incorporated into this rule by reference and may be obtained from ~~[hyperlink]~~ <http://www.flrules.org/Gateway/reference.asp?No=Ref-11101> and the Commission's Division of Accounting and Finance. Utilities may request a hard copy of the index application from the Commission's Division of Accounting and Finance. Applications for the newly established price index will be accepted from April 1 of the year the index is established through March 31 of the following year.

(a) The index will ~~shall~~ be applied to all operation and maintenance expenses, except for amortization of rate case expense, costs subject to pass-through adjustments pursuant to Section 367.081(4)(b), F.S., and adjustments or disallowances made in a utility's most recent rate proceeding.

(b) No change.

(2) Any utility seeking to increase or decrease its rates based upon the application of the index

established pursuant to subsection (1) and as authorized by Section 367.081(4)(a), F.S., ~~must~~ shall file a notice of intention and the materials listed in paragraphs (a) through (i) below with the Commission's Division of Accounting and Finance either by mail at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399 or by email at Applications@psc.state.fl.us at least 60 days prior to the effective date of the increase or decrease. Form PSC 1022 (5/22 9/18) is an example application that may be completed by the applicant to comply with this subsection. The adjustment in rates ~~will~~ shall take effect on the date specified in the notice of intention unless the Commission finds that the notice of intention or accompanying materials do not comply with Section 367.081(4), F.S. or this rule. The notice ~~must~~ shall be accompanied by:

(a) through (i) No change.

(3) If the Commission, upon its own motion, implements an increase or decrease in the rates of a utility based upon the application of the index established pursuant to subsection (1) and as authorized by Section 367.081(4)(a), F.S., the Commission will require a utility to file the information required in subsection (2).

(4) Upon a finding of good cause, the Commission ~~will~~ shall require that a rate increase pursuant to Section 367.081(4)(a), F.S., be implemented under a bond or corporate undertaking in the same manner as interim rates. For purposes of this subsection, "good cause" ~~will~~ shall include:

(a) through (b) No change.

(5) No change.

(6) ~~A No utility is prohibited shall from filing file~~ a notice of intention pursuant to this rule unless the utility has filed with the Commission an annual report as required by subsection 25-30.110(3), F.A.C., for the test year specified in the order establishing the index for the year.

(7) ~~A No utility is prohibited shall from implementing implement~~ a rate increase pursuant to this rule within one year of the official date that it filed a rate proceeding, unless the rate proceeding has been completed or terminated.

Rulemaking Authority 350.127(2), 367.081(4)(a), 367.121(1)(c), (f) FS. Law Implemented 367.081(4), 367.121(1)(c), (g) FS. History—New 4-5-81, Amended 9-16-82, Formerly 25-10.185, Amended 11-10-86, 6-5-91, 4-18-99, 12-11-03, 9-3-19, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Amber Norris

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Public Service Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 6, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: Rule 25-30.110: Volume 48, Number 162, August 19, 2022; Rule 25-30.420: Vol. 48, Number 92, May 11, 2022.

STATEMENT OF FACTS AND CIRCUMSTANCES
JUSTIFYING RULE

Rules 25-30.110 and 25-30.420, F.A.C., and forms incorporated by reference in those rules, are being amended to update and clarify the rule language. The amendments provide that the Commission will email the price index documents and annual report forms to the water and wastewater utilities under its jurisdiction, allow the utilities to file completed annual reports by email, update the process to calculate interest on penalties for late filed Annual Reports to align it with current practice, and add a customer notice to the Commission form that is contained in Rule 25-30.420, F.A.C.

STATEMENT ON FEDERAL STANDARDS

There are no federal standards for these rules.

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: September 21, 2022

TO: Jon Rubottom, Attorney, Office of the General Counsel

FROM: Sevini K. Guffey, Public Utility Analyst III, Division of Economics *SKG*

RE: Statement of Estimated Regulatory Costs (SERC) for Recommended Revisions to Rule 25-30.110, Florida Administrative Code (F.A.C.), Records and Reports; Annual Reports

Commission staff is recommending revisions to Rule 25-30.110, F.A.C., Records and Reports; Annual Reports. This rule is applicable to all water and wastewater utilities that are under the Commission's jurisdiction. The purposes of this recommended rule revision are to specify that the Commission will send a blank copy of the appropriate annual report form to each utility via email, unless a physical copy is requested by the utility, as well as allowing a utility to file its completed annual report with the Commission via email. The modified rule provides clarification of the method of delivery for the blank annual report form and provides the specific email address to which a utility should file its annual report.

The attached Statement of Estimated Regulatory Costs (SERC) addresses the economic impacts and considerations required pursuant to Section 120.541, Florida Statutes (F.S.). The SERC analysis indicates that the proposed rule amendments will not likely increase regulatory costs, including any transactional costs or have an adverse impact on business competitiveness, productivity, or innovation in excess of \$1 million in the aggregate within five years of implementation. The proposed rule amendments would not potentially have adverse impacts on small businesses, would have no implementation cost to the Commission or other state and local government entities, and would have no impact on small cities or counties.

No workshop was requested in conjunction with the recommended rule revisions. No regulatory alternatives were submitted pursuant to Section 120.541(1)(a), F.S. The recommended revisions to electronically deliver the annual report form will result in cost savings to the Commission and will reduce costs to the water and wastewater utilities. The SERC concludes that none of the impacts/cost criteria established in Sections 120.541(2)(a), (c), (d), and (e), F.S., will be exceeded as a result of the proposed rule revisions.

cc: SERC File

FLORIDA PUBLIC SERVICE COMMISSION
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.110, F.A.C.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E., below, for definition of small business.)

Yes

No

If the answer to Question 1 is “yes”, see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes

No

If the answer to either question above is “yes”, a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth

Yes No

Private-sector job creation or employment

Yes No

Private-sector investment

Yes No

(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)

Yes No

Productivity

Yes No

Innovation

Yes No

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes

No

Economic Analysis: Currently, pursuant to Subsection (3)(a) of Rule 25-30.110, F.A.C., the Commission will send a blank copy of the appropriate annual report form to each water and wastewater utility. The recommended revisions specify that the Commission will provide a blank copy of the appropriate annual report form [Form PSC 1032 (5/22) for Class A and B utilities and Form PSC 1033 (5/22) for Class C utilities] to each water and wastewater utility via email, unless a hard copy is requested by a utility.

Additionally, the current Subsection (3)(a) states that the utility needs to file an original and two copies of their annual report. The recommended revisions would allow the utilities to file their annual reports by emailing the Commission. Subsection (3)(b) is revised to provide the email address to submit the annual reports.

The recommended revisions will allow water and wastewater utilities and the Commission to save costs by eliminating paper and postage, and also expedite the process of providing blank forms to the utilities and utilities filing the annual reports with the Commission.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Approximately 124 water and wastewater utilities would be required to comply with the rule.

(2) A general description of the types of individuals likely to be affected by the rule.

The rule affects the staff in the Commission's Division of Accounting and Finance.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the Commission to implement and enforce the rule.

None. To be done with the current workload and existing staff.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the Commission.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" include filing fees, the cost of obtaining a license, the cost of equipment required to be installed or used, procedures required to be employed in complying with the rule, additional operating costs incurred, the cost of monitoring or reporting, and any other costs necessary to comply with the rule. [120.541(2)(d), F.S.]

- None. The rule will only affect the Commission.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, and small counties and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

- No adverse impact on small business.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

(2) A “Small City” is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A “small county” is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. Any additional information that the Commission determines may be useful.
[120.541(2)(f), F.S.]

None.

Additional Information:

G. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(g), F.S.]

No regulatory alternatives were submitted.

A regulatory alternative was received from

Adopted in its entirety.

Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: June 27, 2022

TO: Adria E. Harper, Senior Attorney, Office of the General Counsel

FROM: Sevini K. Guffey, Public Utility Analyst III, Division of Economics^{SKG}

RE: **Statement of Estimated Regulatory Costs** for the Proposed Adoption of Rule 25-30.420, Florida Administrative Code (F.A.C.), Establishment of Price Index, Adjustment of Rates; Requirement of Bond; Filings after Adjustment; Notice to Customers.

Commission staff is proposing revisions to Rule 25-30.420, F.A.C., Establishment of Price Index, Adjustment of Rates; Requirement of Bond; Filings After Adjustment; Notice to Customers. This rule is applicable to all water and wastewater utilities that are under the Commission's jurisdiction. The purposes of this proposed rule revision is to allow the Commission's Division of Accounting and Finance to email the Proposed Agency Action (PAA) order establishing the index for the year and the Price Index Application to the water and wastewater utilities. Currently, the Office of the Commission Clerk mails the PAA order and Price Index Application. The proposed revisions also provide the option for the utilities to request a paper copy of the Price Index Application and replaces the term "shall" with "will" throughout the rule.

The attached Statement of Estimated Regulatory Costs (SERC) addresses the economic impacts and considerations required pursuant to Section 120.541, Florida Statutes (F.S.). The SERC analysis indicates that the proposed rule amendments will not likely increase regulatory costs, including any transactional costs or have an adverse impact on business competitiveness, productivity, or innovation in excess of \$1 million in the aggregate within five years of implementation. The proposed rule amendments would not potentially have adverse impacts on small businesses, would have no implementation cost to the Commission or other state and local government entities, and would have no impact on small cities or counties.

No regulatory alternatives were submitted pursuant to Section 120.541(1)(g), F.S. The proposed revision to electronically deliver the PAA order and Price Index Application will result in cost savings to the Commission and there will be no new costs to the water and wastewater utilities. The SERC concludes that none of the impacts/cost criteria established in Sections 120.541(2)(a), (c), (d), and (e), F.S., will be exceeded as a result of the proposed rule revisions.

cc: SERC File

FLORIDA PUBLIC SERVICE COMMISSION
STATEMENT OF ESTIMATED REGULATORY COSTS

Rule 25-30.420, F.A.C.

Establishment of Price Index, Adjustment of Rates; Requirement of Bond; Filings After Adjustment; Notice to Customers.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E., below, for definition of small business.)

Yes

No

If the answer to Question 1 is “yes”, see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes

No

If the answer to either question above is “yes”, a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth Yes No

Private-sector job creation or employment Yes No

Private-sector investment Yes No

(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets) Yes No

Productivity Yes No

Innovation Yes No

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes

No

Economic Analysis: The proposed revisions to Rule 25-30.420, F.A.C., shifts the responsibility of delivering the Proposed Agency Action order (PAA order) establishing the index for the year and the Price Index Application (Form PSC 1022) to the water and wastewater utilities from the Commission's Office of Commission Clerk to the Division of Accounting and Finance (AFD). The proposed revisions also allow AFD to email the PAA order and Price Index Application as an alternative to mailing a paper copy to the water and wastewater utilities. Emailing the information will shorten the time to print, organize, and prepare packets for mailing. In addition, the electronic delivery method will result in cost saving to the Commission by eliminating postage and utilities would benefit by a more expedited delivery process. With the proposed electronic delivery method, there are no additional costs to the water and wastewater utilities.

Among other proposed rule revisions, the utilities have the option to request a paper copy of the Price Index Application from AFD and the term "shall" is being replaced with the term "will" throughout the rule.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

This rule is applicable to approximately 124 water and wastewater utilities.

(2) A general description of the types of individuals likely to be affected by the rule.

Individuals likely to be affected by this rule are Commission staff.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the Commission to implement and enforce the rule.

None. To be done with the current workload and existing staff.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the Commission.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" include filing fees, the cost of obtaining a license, the cost of equipment required to be installed or used, procedures required to be employed in complying with the rule, additional operating costs incurred, the cost of monitoring or reporting, and any other costs necessary to comply with the rule.

[120.541(2)(d), F.S.]

- None. The rule will only affect the Commission.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, and small counties and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

- No adverse impact on small business.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

- No impact on small cities or small counties.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

F. Any additional information that the Commission determines may be useful.
[120.541(2)(f), F.S.]

- None.

Additional Information:

G. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(g), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
 - Adopted in its entirety.
 - Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.