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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

# ***ANNUAL REPORT***

OF

SU848-03-AR  
Beaches Sewer System  
P. O. Box 503  
Port St. Joe, FL 32457-0503

Submitted To The

***STATE OF FLORIDA***



***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2003**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
DIVISION OF  
ECONOMIC REGULATION

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TABLE OF CONTENTS

| FINANCIAL SECTION  | PAGE |
|--|------|
| Identification   | F-2  |
| Income Statement   | F-3  |
| Balance Sheet  | F-4  |
| Net Utility Plant  | F-5  |
| Accumulated Depreciation and Amortization of Utility Plant           | F-5  |
| Capital Stock  | F-6  |
| Retained Earnings  | F-6  |
| Proprietary Capital  | F-6  |
| Long Term Debt   | F-6  |
| Taxes Accrued  | F-7  |
| Payment for Services Rendered by Other Than Employees                | F-7  |
| Contributions in Aid of Construction                                 | F-8  |
| Cost of Capital Used for AFUDC Calculation                           | F-9  |
| AFUDC Capital Structure Adjustments                                  | F-10 |
| WATER OPERATING SECTION  | PAGE |
| Water Utility Plant Accounts   | W-1  |
| Analysis of Accumulated Depreciation by Primary Account - Water      | W-2  |
| Water Operation and Maintenance Expense                              | W-3  |
| Water Customers  | W-3  |
| Pumping and Purchased Water Statistics and Mains                     | W-4  |
| Wells and Well Pumps, Reservoirs, and High Service Pumping           | W-5  |
| Sources of Supply and Water Treatment Facilities                     | W-6  |
| General Water System Information                                     | W-7  |
| WASTEWATER OPERATING SECTION   | PAGE |
| Wastewater Utility Plant Accounts                                    | S-1  |
| Analysis of Accumulated Depreciation by Primary Account - Wastewater | S-2  |
| Wastewater Operation and Maintenance Expense                         | S-3  |
| Wastewater Customers   | S-3  |
| Pumping Equipment, Collecting and Force Mains and Manholes           | S-4  |
| Treatment Plant, Pumps and Pumping Wastewater Statistics             | S-5  |
| General Wastewater System Information                                | S-6  |
| VERIFICATION SECTION   | PAGE |
| Verification   | V-1  |

# FINANCIAL SECTION

REPORT OF

Beaches Sewer System

(EXACT NAME OF UTILITY)

PO Box 503  
P.O. ST DR, 21 32457  
Mailing Address

505 4th Street  
P.O. ST DR, 21 32456 61st  
Street Address County

Telephone Number 850-227-5875

Date Utility First Organized \_\_\_\_\_

Fax Number 850-227-3140

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: FRANK T. Seibert  
505 4th Street P.O. ST DR, 21 32456 850-225-5252

Name of subdivisions where services are provided: Gulf Ave, Seaside, Pelican Walk, 61st

CONTACTS:

| Name   | Title                             | Principle Business Address                     | Salary Charged Utility                     |
|--|-----------------------------------|--|--|
| Person to send correspondence:<br><u>FRANK T Seibert</u>                   | <u>CFO</u>                        | <u>505 4th ST</u>                              |  |
| Person who prepared this report:<br><u>FRANK T Seibert</u>                 | <u>CFO</u>                        | <u>P.O. ST DR, 21 32456</u>                    |  |
| Officers and Managers:<br><u>Pierre T. Grady</u><br><u>FRANK T Seibert</u> | <u>President</u><br><u>VP-CFO</u> | <u>505 4th Street</u><br><u>P.O. ST DR, 21</u> | \$ 10000 -<br>\$ 10000 -<br>\$<br>\$<br>\$ |

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

| Name                   | Percent Ownership in Utility | Principle Business Address | Salary Charged Utility |
|------------------------|------------------------------|----------------------------|------------------------|
| <u>Pierre T. Grady</u> | <u>50%</u>                   | <u>505 4th Street</u>      | \$ 10000               |
| <u>FRANK T Seibert</u> | <u>50%</u>                   | <u>P.O. ST DR, 21</u>      | \$ 10000               |
|                        |                              |                            | \$                     |
|                        |                              |                            | \$                     |
|                        |                              |                            | \$                     |
|                        |                              |                            | \$                     |
|                        |                              |                            | \$                     |

UTILITY NAME: Bentley Sewer System

YEAR OF REPORT  
DECEMBER 31, 2003

INCOME STATEMENT

| Account Name                                      | Ref. Page  | Water    | Wastewater              | Other    | Total Company           |
|---|------------|----------|-------------------------|----------|-------------------------|
| Gross Revenue:                                    |            |          |                         |          |                         |
| Residential _____                                 |            | \$ _____ | \$ <u>106061</u>        | \$ _____ | \$ <u>106061</u>        |
| Commercial _____                                  |            | _____    | _____                   | _____    | _____                   |
| Industrial _____                                  |            | _____    | _____                   | _____    | _____                   |
| Multiple Family _____                             |            | _____    | _____                   | _____    | _____                   |
| Guaranteed Revenues _____                         |            | _____    | <u>3828</u>             | _____    | <u>3828</u>             |
| Other (Specify) <u>Misc - Trg 1</u>               |            | _____    | <u>28839</u>            | _____    | <u>28839</u>            |
| Total Gross Revenue _____                         |            | \$ _____ | \$ <u>138728</u>        | \$ _____ | \$ <u>138728</u>        |
| Operation Expense (Must tie to pages W-3 and S-3) | W-3<br>S-3 | \$ _____ | \$ <u>93374</u>         | \$ _____ | \$ <u>93374</u>         |
| Depreciation Expense _____                        | F-5        | _____    | <u>32474</u>            | _____    | <u>32474</u>            |
| CIAC Amortization Expense _____                   | F-8        | _____    | <u>&lt;6407&gt;</u>     | _____    | <u>&lt;6407&gt;</u>     |
| Taxes Other Than Income _____                     | F-7        | _____    | <u>13686</u>            | _____    | <u>13686</u>            |
| Income Taxes _____                                | F-7        | _____    | _____                   | _____    | _____                   |
| Total Operating Expense _____                     |            | \$ _____ | <u>133123</u>           | _____    | \$ <u>133123</u>        |
| Net Operating Income (Loss)                       |            | \$ _____ | \$ <u>5605</u>          | \$ _____ | \$ <u>5605</u>          |
| Other Income:                                     |            |          |                         |          |                         |
| Nonutility Income _____                           |            | \$ _____ | \$ _____                | \$ _____ | \$ _____                |
| Other Deductions:                                 |            |          |                         |          |                         |
| Miscellaneous Nonutility Expenses _____           |            | \$ _____ | \$ _____                | \$ _____ | \$ _____                |
| Interest Expense _____                            |            | _____    | <u>24555</u>            | _____    | <u>24555</u>            |
| Net Income (Loss)                                 |            | \$ _____ | \$ <u>&lt;18950&gt;</u> | \$ _____ | \$ <u>&lt;18950&gt;</u> |

UTILITY NAME: Bernardo Sewer System

YEAR OF REPORT  
DECEMBER 31, 2003

COMPARATIVE BALANCE SHEET

| ACCOUNT NAME   | Reference Page | Current Year             | Previous Year            |
|--|----------------|--------------------------|--------------------------|
| <b>Assets:</b>   |                |                          |                          |
| Utility Plant in Service (101-105) -----                           | F-5,W-1,S-1    | \$ <u>623,233</u>        | \$ <u>603,148</u>        |
| Accumulated Depreciation and Amortization (108) -----              | F-5,W-2,S-2    | <u>361,968</u>           | <u>329,494</u>           |
| Net Utility Plant -----  |                | \$ <u>261,265</u>        | \$ <u>278,654</u>        |
| Cash -----   |                | <u>10,269</u>            | <u>3,212</u>             |
| Customer Accounts Receivable (141) -----                           |                | <u>18,327</u>            | <u>5,868</u>             |
| Other Assets (Specify): -----                                      |                |                          |                          |
| <u>Utility Deposits</u>  |                | <u>1,140</u>             | <u>1,140</u>             |
| <u>Assets Purchased Over Book</u>                                  |                | <u>174,638</u>           | <u>174,638</u>           |
| Total Assets -----   |                | \$ <u>465,639</u>        | \$ <u>463,512</u>        |
| <b>Liabilities and Capital:</b>                                    |                |                          |                          |
| Common Stock Issued (201) -----                                    | F-6            | <u>5,000</u>             | <u>5,000</u>             |
| Preferred Stock Issued (204) -----                                 | F-6            |                          |                          |
| Other Paid in Capital (211) -----                                  |                |                          |                          |
| Retained Earnings (215) -----                                      | F-6            | <u>&lt;71,887&gt;</u>    | <u>&lt;52,937&gt;</u>    |
| Proprietary Capital (Proprietary and partnership only) (218) ----- | F-6            |                          |                          |
| Total Capital -----  |                | \$ <u>&lt;46,887&gt;</u> | \$ <u>&lt;47,937&gt;</u> |
| Long Term Debt (224) -----   | F-6            | \$ <u>362,163</u>        | \$ <u>368,783</u>        |
| Accounts Payable (231) -----                                       |                |                          |                          |
| Notes Payable (232) -----  |                |                          |                          |
| Customer Deposits (235) -----                                      |                | <u>8,126</u>             | <u>8,126</u>             |
| Accrued Taxes (236) -----  |                |                          |                          |
| Other Liabilities (Specify) -----                                  |                |                          |                          |
| <u>Accrued Expense</u>   |                | <u>32,634</u>            | <u>26,527</u>            |
| Advances for Construction -----                                    |                |                          |                          |
| Contributions in Aid of Construction - Net (271-272) -----         | F-8            | <u>129,603</u>           | <u>108,010</u>           |
| Total Liabilities and Capital -----                                |                | \$ <u>465,639</u>        | \$ <u>463,512</u>        |

UTILITY NAME: Berke Sewer Sg, TN

YEAR OF REPORT  
DECEMBER 31, 2003

GROSS UTILITY PLANT

| Plant Accounts:<br>(101 - 107) inclusive     | Water    | Wastewater       | Plant other<br>Than<br>Reporting<br>Systems | Total            |
|--|----------|------------------|---|------------------|
| Utility Plant in Service (101)               | \$ _____ | \$ <u>623233</u> | \$ _____                                    | \$ <u>623233</u> |
| Construction Work in Progress<br>(105) _____ | _____    | _____            | _____                                       | _____            |
| Other (Specify) _____                        | _____    | _____            | _____                                       | _____            |
| _____  | _____    | _____            | _____                                       | _____            |
| _____  | _____    | _____            | _____                                       | _____            |
| Total Utility Plant _____                    | \$ _____ | \$ <u>623233</u> | \$ _____                                    | \$ <u>623233</u> |

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

| Account 108                                       | Water    | Wastewater       | Other Than<br>Reporting<br>Systems | Total            |
|---|----------|------------------|------------------------------------|------------------|
| Balance First of Year _____                       | \$ _____ | \$ <u>329494</u> | \$ _____                           | \$ <u>329494</u> |
| <u>Add Credits During Year:</u>                   |          |                  |                                    |                  |
| Accruals charged to<br>depreciation account _____ | \$ _____ | \$ <u>32474</u>  | \$ _____                           | \$ <u>32474</u>  |
| Salvage _____                                     | _____    | _____            | _____                              | _____            |
| Other Credits (specify) _____                     | _____    | _____            | _____                              | _____            |
| _____   | _____    | _____            | _____                              | _____            |
| Total Credits _____                               | \$ _____ | \$ <u>361968</u> | \$ _____                           | \$ <u>361968</u> |
| <u>Deduct Debits During Year:</u>                 |          |                  |                                    |                  |
| Book cost of plant<br>retired _____               | \$ _____ | \$ _____         | \$ _____                           | \$ _____         |
| Cost of removal _____                             | _____    | _____            | _____                              | _____            |
| Other debits (specify) _____                      | _____    | _____            | _____                              | _____            |
| _____   | _____    | _____            | _____                              | _____            |
| Total Debits _____                                | \$ _____ | \$ _____         | \$ _____                           | \$ _____         |
| Balance End of Year _____                         | \$ _____ | \$ <u>361968</u> | \$ _____                           | \$ <u>361968</u> |

UTILITY NAME: Boston Sewer System

YEAR OF REPORT  
DECEMBER 31, 2003

CAPITAL STOCK ( 201 - 204 )

|   | Common Stock | Preferred Stock |
|---|--------------|-----------------|
| Par or stated value per share _____         | <u>1.00</u>  | _____           |
| Shares authorized _____                     | <u>25000</u> | _____           |
| Shares issued and outstanding _____         | <u>5000</u>  | _____           |
| Total par value of stock issued _____       | <u>5000</u>  | _____           |
| Dividends declared per share for year _____ | <u>---</u>   | _____           |

RETAINED EARNINGS ( 215 )

|   | Appropriated | Un-Appropriated         |
|---|--------------|-------------------------|
| Balance first of year _____                       | \$ _____     | \$ <u>&lt;52837&gt;</u> |
| Changes during the year (Specify):<br><u>Loss</u> | _____        | <u>(18900)</u>          |
| _____   | _____        | _____                   |
| _____   | _____        | _____                   |
| Balance end of year _____                         | \$ _____     | \$ <u>&lt;71887&gt;</u> |

PROPRIETARY CAPITAL ( 218 )

|   | Proprietor Or Partner | Partner  |
|---|-----------------------|----------|
| Balance first of year _____                 | \$ _____              | \$ _____ |
| Changes during the year (Specify):<br>_____ | _____                 | _____    |
| _____                                       | _____                 | _____    |
| _____                                       | _____                 | _____    |
| 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 |                                  |
| <u>Stockholders Floating Rate</u>   |             |            | \$ <u>335500</u>                 |
| <u>Tyndall Fedd Crdt Unw.</u>   | <u>8.12</u> | <u>12</u>  | <u>26663</u>                     |
| _____   | _____       | _____      | _____                            |
| Total _____   |             |            | \$ <u>362163</u>                 |



UTILITY NAME: Beach Sewer Syst

YEAR OF REPORT  
DECEMBER 31, 2003

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 _____        | _____     | 3748                     | _____     | 3748                     |
| Regulatory assessment fee _____ | _____     | 6867                     | _____     | 6867                     |
| Other (Specify) _____           | _____     | _____                    | _____     | _____                    |
| <u>License + Permt</u>          | _____     | 3071                     | _____     | 3071                     |
| Total Tax Expense _____         | \$ _____  | \$ <u>10614</u><br>13686 | \$ _____  | \$ <u>10614</u><br>13686 |

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 |
|-------------------|--------------|-------------------|------------------------|
| <u>Glen Davis</u> | \$ _____     | \$ <u>10,200</u>  | <u>operation</u>       |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |
| _____             | \$ _____     | \$ _____          | _____                  |

UTILITY NAME: Brook Sewer Syst

YEAR OF REPORT  
DECEMBER 31 2003

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

| (a)                                     | Water (b) | Wastewater (c)   | Total (d)        |
|---|-----------|------------------|------------------|
| 1) Balance first of year _____          | \$ _____  | \$ <u>214554</u> | \$ <u>214554</u> |
| 2) Add credits during year _____        | \$ _____  | \$ <u>28000</u>  | \$ <u>28000</u>  |
| 3) Total _____                          | _____     | <u>242554</u>    | <u>242554</u>    |
| 4) Deduct charges during the year _____ | _____     | _____            | _____            |
| 5) Balance end of year _____            | _____     | _____            | _____            |
| 6) Less Accumulated Amortization _____  | _____     | <u>112957</u>    | <u>112957</u>    |
| 7) Net CIAC _____                       | \$ _____  | \$ <u>129603</u> | \$ <u>129603</u> |

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 |                 |
| <u>Customer Connection Chrg</u>   | <u>56 440</u>                 | \$ <u>50</u>          | \$ <u>28000</u> |
| _____   | _____                         | _____                 | _____           |
| _____   | _____                         | _____                 | _____           |
| Total Credits During Year (Must agree with line # 2 above.) _____   |                               |                       | \$ <u>28000</u> |

ACCUMULATED AMORTIZATION OF CIAC (272)

|  | Water    | Wastewater       | Total            |
|--|----------|------------------|------------------|
| Balance First of Year _____                                | \$ _____ | \$ <u>106544</u> | \$ <u>106544</u> |
| Add Debits During Year: _____                              | _____    | <u>6407</u>      | <u>6407</u>      |
| Deduct Credits During Year: _____                          | _____    | _____            | _____            |
| Balance End of Year (Must agree with line #6 above.) _____ | \$ _____ | \$ <u>112957</u> | \$ <u>112957</u> |

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

UTILITY NAME: \_\_\_\_\_

|                                    |
|------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31 2003 |
|------------------------------------|

**SCHEDULE "A"**

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

| Class of Capital<br>(a)     | Dollar<br>Amount<br>(b) | Percentage<br>of<br>Capital<br>(c) | Actual<br>Cost<br>Rates<br>(d) | Weighted<br>Cost<br>[ c x d ]<br>(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)             | _____                   | _____ %                            | _____ %                        | _____ %                              |
| <b>Total</b>                | <b>\$ _____</b>         | <b>100.00 %</b>                    |                                | <b>_____ %</b>                       |

(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: _____ %<br>Commission Order Number approving AFUDC rate: _____ |
|--|



# **WATER OPERATING SECTION**

**Note:** This utility is a wastewater only service; therefore, Pages W-1 through W-7 have been omitted from this report.

**WASTEWATER**

**OPERATING**

**SECTION**

UTILITY NAME: Berlin Sewer Syst

YEAR OF REPORT  
DECEMBER 31, 2003

WASTEWATER UTILITY PLANT ACCOUNTS

| Acct. No. (a) | Account Name (b)                        | Previous Year (c) | Additions (d) | Retirements (e) | Current Year (f) |
|---------------|---|-------------------|---------------|-----------------|------------------|
| 351           | Organization                            | \$ 22783          | \$            | \$              | \$ 22783         |
| 352           | Franchises                              |                   |               |                 |                  |
| 353           | Land and Land Rights                    | 14364             |               |                 | 14364            |
| 354           | Structures and Improvements             | 2200              |               |                 | 2200             |
| 355           | Power Generation Equipment              |                   |               |                 |                  |
| 360           | Collection Sewers - Force               | 5985              |               |                 | 5985             |
| 361           | Collection Sewers - Gravity             | 18516             | 13240         |                 | 202356           |
| 362           | Special Collecting Structures           | 980               |               |                 | 980              |
| 363           | Services to Customers                   |                   |               |                 |                  |
| 364           | Flow Measuring Devices                  |                   |               |                 |                  |
| 365           | Flow Measuring Installations            |                   |               |                 |                  |
| 370           | Receiving Wells                         | 37150             |               |                 | 37150            |
| 371           | Pumping Equipment                       | 288               |               |                 | 288              |
| 380           | Treatment and Disposal Equipment        | 231117            |               |                 | 231117           |
| 381           | Plant Sewers                            |                   |               |                 |                  |
| 382           | Outfall Sewer Lines                     |                   |               |                 |                  |
| 389           | Other Plant and Miscellaneous Equipment |                   |               |                 |                  |
| 390           | Office Furniture and Equipment          | 2359              | 867           |                 | 3226             |
| 391           | Transportation Equipment                | 49961             |               |                 | 49961            |
| 392           | Stores Equipment                        |                   |               |                 |                  |
| 393           | Tools, Shop and Garage Equipment        | 1845              | 978           |                 | 2823             |
| 394           | Laboratory Equipment                    |                   |               |                 |                  |
| 395           | Power Operated Equipment                |                   |               |                 |                  |
| 396           | Communication Equipment                 |                   |               |                 |                  |
| 397           | Miscellaneous Equipment                 |                   |               |                 |                  |
| 398           | Other Tangible Plant                    |                   |               |                 |                  |
|               | Total Wastewater Plant                  | \$ 608148         | \$ 15085      | \$              | \$ 623233*       |

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

UTILITY NAME: Bendish Sewer Syst

YEAR OF REPORT  
DECEMBER 31, 2003

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             | 22                                | %                              | 4.5                    | \$ 5,652   | \$         | \$ 1,025    | \$ 1,0681                                      |
| 355           | Power Generation Equipment              | 27                                | %                              | 3.7                    | \$ 1,341   |            | 81          | \$ 1,422                                       |
| 360           | Collection Sewers - Force               | 27                                | %                              | 3.7                    | 3,630  |            | 221         | 3,851  |
| 361           | Collection Sewers - Gravity             | 40                                | %                              | 2.5                    | 7,074  |            | 5,059       | 26,133   |
| 362           | Special Collecting Structures           | 35                                | %                              | 2.82                   | 4,35   |            | 28          | 4,63   |
| 363           | Services to Customers                   |                                   | %                              |                        |  |            |             |  |
| 364           | Flow Measuring Devices                  |                                   | %                              |                        |  |            |             |  |
| 365           | Flow Measuring Installations            |                                   | %                              |                        |  |            |             |  |
| 370           | Receiving Wells                         | 25                                | %                              | 4                      | 1,886  |            | 1,486       | 20,352   |
| 371           | Pumping Equipment                       | 17                                | %                              | 5.9                    | 34   |            | 17          | 51   |
| 380           | Treatment and Disposal Equipment        | 15                                | %                              | 6.7                    | 2,076  |            | 15,485      | 22,2647  |
| 381           | Plant Sewers                            |                                   | %                              |                        |  |            |             |  |
| 382           | Outfall Sewer Lines                     |                                   | %                              |                        |  |            |             |  |
| 389           | Other Plant and Miscellaneous Equipment |                                   | %                              |                        |  |            |             |  |
| 390           | Office Furniture and Equipment          |                                   | %                              |                        |  |            |             |  |
| 391           | Transportation Equipment                | 6                                 | %                              | 16.7                   | 626  |            | 539         | 1,165  |
| 392           | Stores Equipment                        | 6                                 | %                              | 16.7                   | 1,688  |            | 8,344       | 25,032   |
| 393           | Tools, Shop and Garage Equipment        | 15                                | %                              | 6.7                    | 165  |            | 189         | 358  |
| 394           | Laboratory Equipment                    |                                   | %                              |                        |  |            |             |  |
| 395           | Power Operated Equipment                |                                   | %                              |                        |  |            |             |  |
| 396           | Communication Equipment                 |                                   | %                              |                        |  |            |             |  |
| 397           | Miscellaneous Equipment                 |                                   | %                              |                        |  |            |             |  |
| 398           | Other Tangible Plant                    |                                   | %                              |                        |  |            |             |  |
|               | Totals                                  |                                   |                                |                        | \$ 32,9494   | \$         | \$ 32,474   | \$ 36,1568*                                    |

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



UTILITY NAME: Berlin Sew Sgst

YEAR OF REPORT  
DECEMBER 31, 2003

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

| Acct. No. | Account Name  | Amount    |
|-----------|---|-----------|
| 701       | Salaries and Wages - Employees <u>Incl. Pk Tax</u>                  |           |
| 703       | Salaries and Wages - Officers, Directors, and Majority Stockholders | \$ 2153*  |
| 704       | Employee Pensions and Benefits                                      |           |
| 710       | Purchased Wastewater Treatment                                      |           |
| 711       | Sludge Removal Expense  |           |
| 715       | Purchased Power   | 1782      |
| 716       | Fuel for Power Production   | 6553      |
| 718       | Chemicals   |           |
| 720       | Materials and Supplies  | 3860      |
| 730       | Contractual Services:   | 416       |
|           | Billing   |           |
|           | Professional  |           |
|           | Testing   | 8325      |
|           | Other   |           |
| 740       | Rents   | 10200     |
| 750       | Transportation Expense  | 2700      |
| 755       | Insurance Expense   |           |
| 765       | Regulatory Commission Expenses (Amortized Rate Case Expense)        | 3214      |
| 770       | Bad Debt Expense  |           |
| 775       | Miscellaneous Expenses  | 539       |
|           |   | 3425      |
|           | Total Wastewater Operation And Maintenance Expense                  | \$ 93374* |
|           | * This amount should tie to Sheet F-3.                              |           |

WASTEWATER CUSTOMERS

| Description<br>(a)                     | Type of Meter **<br>(b) | Equivalent Factor<br>(c) | Number of Active Customers |                    | Number of<br>Equivalents<br>(c x e)<br>(f) |
|--|-------------------------|--------------------------|----------------------------|--------------------|--|
|  |                         |                          | Start of Year<br>(d)       | End of Year<br>(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<br>Other (Specify) |                         |                          | 256                        | 286                |  |
| Total                                  |                         |                          | 256                        | 286                |  |

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Berle Sewer Svt

YEAR OF REPORT  
DECEMBER 31, 2003

PUMPING EQUIPMENT

|   |                   |                   |                |                |  |  |
|---|-------------------|-------------------|----------------|----------------|--|--|
| Lift Station Number                     | #1                | #1                | #2             | #2             |  |  |
| Make or Type and nameplate data on pump | Midland<br>ATP004 | Midland<br>ATP004 | Hypro<br>54500 | Hypro<br>54500 |  |  |
| Year installed                          | 1982              | 1982              | 1982           | 1982           |  |  |
| Rated capacity                          | 1226              | 1226              | 180            | 180            |  |  |
| Size                                    | 4"                | 4"                | 4"             | 4"             |  |  |
| Power:                                  |                   |                   |                |                |  |  |
| Electric                                |                   |                   |                |                |  |  |
| Mechanical                              |                   |                   |                |                |  |  |
| Nameplate data of motor                 | 4HP<br>200V       | 4HP<br>220V       | 5HP<br>230V    | 5HP<br>230V    |  |  |

SERVICE CONNECTIONS

|   |     |  |  |  |  |  |
|---|-----|--|--|--|--|--|
| Size (inches)   |     |  |  |  |  |  |
| Type (PVC, VCP, etc.)                                 | PVC |  |  |  |  |  |
| Average length  |     |  |  |  |  |  |
| Number of active service connections                  |     |  |  |  |  |  |
| Beginning of year                                     | 257 |  |  |  |  |  |
| Added during year                                     | 29  |  |  |  |  |  |
| Retired during year                                   |     |  |  |  |  |  |
| End of year   | 286 |  |  |  |  |  |
| Give full particulars concerning inactive connections |     |  |  |  |  |  |

COLLECTING AND FORCE MAINS

|                               | Collecting Mains |  |  | Force Mains |  |  |
|-------------------------------|------------------|--|--|-------------|--|--|
| Size (inches)                 | 8"               |  |  | 4"          |  |  |
| Type of main                  | PVC              |  |  | PVC         |  |  |
| Length of main (nearest foot) |                  |  |  |             |  |  |
| Beginning of year             | 14638            |  |  | 1650        |  |  |
| Added during year             |                  |  |  |             |  |  |
| Retired during year           |                  |  |  |             |  |  |
| End of year                   | 14638            |  |  | 1650        |  |  |

MANHOLES

|                     |    |  |  |
|---------------------|----|--|--|
| Size (inches)       | 8" |  |  |
| Type of Manhole     |    |  |  |
| Number of Manholes: |    |  |  |
| Beginning of year   | 48 |  |  |
| Added during year   |    |  |  |
| Retired during year |    |  |  |
| End of Year         | 48 |  |  |

UTILITY NAME: Beards Sewer Sjt-

SYSTEM NAME: Beards Sew Sjt-

YEAR OF REPORT  
DECEMBER 31 2003

TREATMENT PLANT

|   |                      |  |  |
|---|----------------------|--|--|
| Manufacturer _____                        | <u>Danco</u>         |  |  |
| Type _____                                | <u>Concrete Slab</u> |  |  |
| "Steel" or "Concrete" _____               | <u>Concrete</u>      |  |  |
| Total Permitted Capacity _____            | <u>7000</u>          |  |  |
| Average Daily Flow _____                  | <u>2500</u>          |  |  |
| Method of Effluent Disposal _____         | <u>SWT - 16 Pond</u> |  |  |
| Permitted Capacity of Disposal _____      | <u>7000</u>          |  |  |
| Total Gallons of Wastewater treated _____ |                      |  |  |

MASTER LIFT STATION PUMPS

|                                      |                 |                 |                 |                 |  |  |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--|--|
| Manufacturer _____                   | <u>m.d.h.d</u>  | <u>m.d.h.d</u>  | <u>Hypac</u>    | <u>Hypac</u>    |  |  |
| Capacity (GPM's) _____               | <u>1226</u>     | <u>1226</u>     | <u>180</u>      | <u>180</u>      |  |  |
| Motor: _____                         |                 |                 |                 |                 |  |  |
| Manufacturer _____                   | <u>m.d.h.d</u>  | <u>m.d.h.d</u>  | <u>Hypac</u>    | <u>Hypac</u>    |  |  |
| Horsepower _____                     | <u>4HP</u>      | <u>4HP</u>      | <u>5HP</u>      | <u>5HP</u>      |  |  |
| Power (Electric or Mechanical) _____ | <u>Electric</u> | <u>Electric</u> | <u>Electric</u> | <u>Electric</u> |  |  |

PUMPING WASTEWATER STATISTICS

| Months               | Gallons of Treated Wastewater | Effluent Reuse Gallons to Customers | Effluent Gallons Disposed of on site |
|----------------------|-------------------------------|-------------------------------------|--------------------------------------|
| January _____        | <u>654,400</u>                |                                     | <u>654,400</u>                       |
| February _____       | <u>585,100</u>                |                                     | <u>585,100</u>                       |
| March _____          | <u>768,800</u>                |                                     | <u>768,800</u>                       |
| April _____          | <u>750,000</u>                |                                     | <u>750,000</u>                       |
| May _____            | <u>779,800</u>                |                                     | <u>779,800</u>                       |
| June _____           | <u>824,000</u>                |                                     | <u>824,000</u>                       |
| July _____           | <u>1,041,600</u>              |                                     | <u>1,041,600</u>                     |
| August _____         | <u>1,075,000</u>              |                                     | <u>1,075,000</u>                     |
| September _____      | <u>1,054,000</u>              |                                     | <u>1,054,000</u>                     |
| October _____        | <u>902,100</u>                |                                     | <u>902,100</u>                       |
| November _____       | <u>804,000</u>                |                                     | <u>804,000</u>                       |
| December _____       | <u>765,700</u>                |                                     | <u>765,700</u>                       |
| Total for year _____ | <u>10,044,500</u>             |                                     | <u>10,044,500</u>                    |

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

N/A

UTILITY NAME: Beaches Sewer Syst  
SYSTEM NAME: Beach Sewer Syst

YEAR OF REPORT  
DECEMBER 31, 2003

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. 98
- 2. Maximum number of ERCs\* which can be served. 200
- 3. Present system connection capacity (in ERCs\*) using existing lines. 200
- 4. Future connection capacity (in ERCs\*) upon service area buildout. 152
- 5. Estimated annual increase in ERCs\*. 5
- 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? No  
If so, when? \_\_\_\_\_
- 9. Has the utility been required by the DEP or water management district to implement reuse? No  
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? 2004
- 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 # DO 2387606

\* 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: Beach Sewer Sys

YEAR OF REPORT  
DECEMBER 31, 2003

# CERTIFICATION OF ANNUAL REPORT

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

YES  NO

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  NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  NO

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  NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

**Items Certified**

1.  2.  3.  4.

[Signature]  
(signature of chief executive officer of the utility)  
Date: 6-23-05

1.  2.  3.  4.

[Signature]  
(signature of chief financial officer of the utility)  
Date: 6-23-05

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

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