

WATER AND OR WASTEWN TER UTILITIES

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

ANNUAL REPORT

SU682-02-AR Mr. Carl J. Wenz Tierre Verde Utilities, Inc. % Utilities, Inc. 2335 Sanders Road Northbrook, IL 60062-6196

<u>058-S</u>

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-02

Form PSC/WAW 3 (Rev. 12/99)

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EXECUTIVE SUMMARY

YEAR OF REPORT 31-Dec-02

CERTIFICATION OF ANNUAL REPORT

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

YES X	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	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 the financial statement of the utility.
YES X	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 the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
			Items Certified
		1.	2. 3. 4. (Signature of Chief Executive Officer of the utility) *
		1.	2. 3. 4. (Signature of Chief Financial Officer of the utility) *

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

NOTICE:

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

ANNUAL REPORT OF

YEAR OF REPORT 31-Dec-02

TIERRE VERDE UTILITIES INC	County: Pinellas County
(Exact Name of Utility)	
List below the exact mailing address of the utility for wheelight sand the sand sand sand sand sand sand sand sand	nich normal correspondence should be sent:
NORTHBROOK IL 60062	
Telephone: 847-498-6440	
E Mail Address: NONE	
WEB Site: NONE	
Sunshine State One-Call of Florida, Inc. Member Numb	er TVU484
Name and address of person to whom correspondence co JOHN S HAYNES	oncerning this report should be addressed:
2335 SANDERS ROAD	
NORTHBROOK IL 60062	
T. 1. 1. 0.47 100 6110	
Telephone: 847-498-6440	
List below the address of where the utility's books and re	ecords are located:
2335 SANDERS ROAD	
NORTHBROOK IL 60062	
Telephone: 847-498-6440	
List below any groups auditing or reviewing the records	and operations:
PRICEWATERHOUSECOOPERS	and operations.
Date of original organization of the utility: 03/01/	77
Date of original organization of the utility.	
Check the appropriate business entity of the utility as file	ed with the Internal Revenue Service
Individual Doutnoushin Sub-S Common	estion 1120 Comparation
Individual Partnership Sub S Corpor	ration 1120 Corporation
	A
List below every corporation or person owning or holding	ng directly or indirectly 5% or more of the voting securities
of the utility:	
N.	Percent
Nar	
1. <u>UTILITIES INC</u> 2.	100%
3.	
4.	**************************************
5.	
6.	
7.	
8.	
9.	
10.	

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

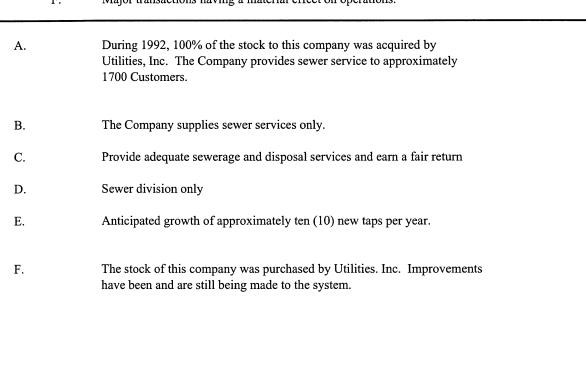
		1
TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
PRES/SEC/CFO		FINANCIAL
AUDITORS	PRICEWATERHOUSECOOPERS	AUDITS
- AND THE RESIDENCE OF THE PARTY OF THE PART		
ent o de til frage disper		
	POSITION (2) PRES/SEC/CFO	POSITION UNIT TITLE (2) (3) PRES/SEC/CFO

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

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.



PARENT / AFFILIATE ORGANIZATION CHART

Complete below an organizational chart that show all parents	, subsidiaries and affiliates of the utility.

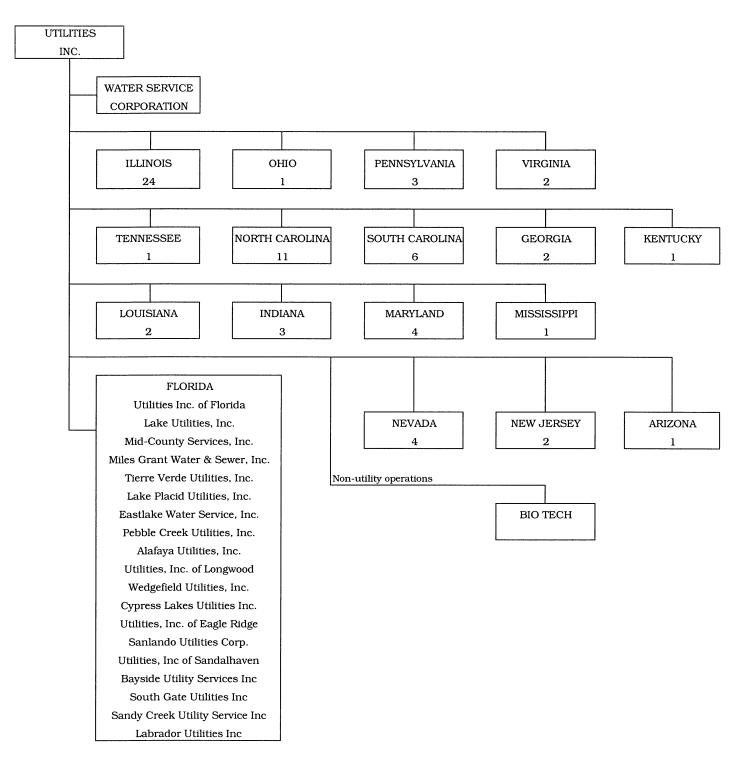
12/31/2002

Current as of

The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

UTILITIES, INC PARENT COMPANY
WATER SERVICE CORP SERVICE COMPANY SUPPLYING MOST SERVICES REQUIRED BY UTILITY.
UTILITIES INC. of FLORIDA provides office personnel and administrative staff.
SEE ATTACHED

Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

COMPENSATION OF OFFICERS

	cer compared to time spent respondent.	on total business
TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
CEO		\$NONE
PRES/SEC/CFO		NONE
	TITLE (b) CEO	TITLE AS OFFICER OF THE UTILITY (b) (c)

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
JAMES L CAMAREN	CEO	1	\$ NONE
LAWRENCE N SCHUMACHER	PRES/SEC/CFO	1	
	7 21944		

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	IDENTIFICATION	i e	NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(a)	(b)	(c)	(d)
NO BUSINESS CONTRACTS,		\$	
AGREEMENTS OR OTHER			
ARRANGEMENTS WERE			
ENTERED INTO DURING THE			
CURRENT YEAR BY THE			
OFFICERS LISTED ON PAGE			
E6, THE DIRECTORS OR			
AFFILIATES.			
			3
A STATE OF THE STA			1 400
H - H - H - H - H - H - H - H - H - H -			M. W. C.

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AV-1 11111			
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^{*} Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

	PRINCIPLE OCCUPATION		NAME AND ADDRESS
NAME	OR BUSINESS AFFILIATION	AFFILIATION OR CONNECTION	OF AFFILIATION OR CONNECTION
(a)	(b)	(c)	(d)
THE OFFICIALS LISTED			
ON PAGE E6 HAVE NO			
OTHER PRINCIPLE			A 180 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
OCCUPATION OR BUSINESS			
AFFILIATION OR			
CONNECTIONS WITH ANY OTHER BUSINESS OR			
FINANCIAL			1011
ORGANIZATIONS, FIRMS,			
OR PARTNERSHIPS			HILLER CANADAY AND
DURING THE REPORTED			
YEAR.			
		MANUAL CO. A.	
4			
	L		

YEAR OF REPORT 31-Dec-02

UTILITY NAME: TIERRE VERDE UTILITIES INC

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES	UES	EXPENSES	(SES
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NO BUSINESS	8		\$		8	
WHICH ARE						
A BYPRODUCT, COPRODUCT						
OR JOINT						
PRODUCT						
RESULTING						
FROM						
PROVIDING						
WATER						
AND/OR						
SEWER						
SERVICE.						

TIERRE VERDE UTILITIES INC

UTILITY NAME:

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

-management, legal and accounting services

-computer services

-engineering & construction services

-repairing and servicing of equipment

-material and supplies furnished

-leasing of structures, land, and equipment

-rental transactions

-sale, purchase or transfer of various products

-repairing and servicing of e	quipinent	-sale, purchase or transfer of vario	us products	
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
WATER SERVICE CORP	Operators Salaries & Benefits	Continous	Purchase	48,078
	Insurance	Continous	Purchase	3,901
	Computer Operations	Continous	Purchase	399
	Supplies & Postage	Continous	Purchase	845
	Outside Services	Continous	Purchase	2,104
	Management Services	Continous	Purchase	14,055

YEAR OF REPORT 31-Dec-02

UTILITY NAME: TIERRE VERDE UTILITIES INC

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		Isferred. P" and sale with "S".	Enter the net book value for each item reported. Enter the net profit or loss for each item reported. (column (c) - column (d)) Enter the fair market value for each item reported. In space below or in a supplemental	value.	SS FAIR MARKET VALUE	(f)	\$										
		/. hased, sold or trans te purchase with "I	reported. 1 reported. (columı 11 reported. In spac	culate fair market v	GAIN OR LOSS	(e)	\$										
and Transfer of Assets	actions follow:	Enter name of related party or company. Describe briefly the type of assets purchased, sold or transferred. Enter the total received or paid. Indicate purchase with "P" and sale with "S".	Enter the net book value for each item reported. Enter the net profit or loss for each item reported. (column (c) - column (d)) Enter the fair market value for each item reported. In space below or in a su	schedule, describe the basis used to calculate fair market value.	NET BOOK VALUE	(p)	\$										
ions: Sale, Purchase	. The columnar instructions follow:		(d) Enter the net be(e) Enter the net pr(f) Enter the fair m	schedule, descri	SALE OR PURCHASE PRICE	(c)	€9										
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	slating 3. assets.	of transactions to include:	land and structures securities	n stock dividends ns	DESCRIPTION OF ITEMS	(q)											
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	Below are examples of some types of transactions to include: -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	NAME OF COMPANY OR RELATED PARTY	(a)		NO ASSETS WERE SOLD,	PURCHASED OR	TRANSFERRED WITH	A RELATED PARTY	DURING THE FISCAL	YEAR ENDED 31-Dec-02				
	-:	2															

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHER	REF.		PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
	UTILITY PLANT					
101-106	Utility Plant	F-7	\$_	3,000,435	\$	3,027,697
108-110	Less: Accumulated Depreciation and Amortization	F-8		1,677,339		1,761,105
	Net Plant		\$_	1,323,096	\$	1,266,592
114-115	Utility Plant Acquisition adjustment (Net)	F-7		269,960		269,960
116 *	Other Utility Plant Adjustments					
	Total Net Utility Plant		\$	1,593,056	\$	1,536,552
	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	l _		_	
126-127	Special Funds	F-10				
	Total Other Property & Investments		\$		\$_	
	CURRENT AND ACCRUED ASSETS					
131	Cash		\$_	-	\$	<u>-</u>
132	Special Deposits	F-9	l _	-		
133	Other Special Deposits	F-9	l _			
134	Working Funds				_	
135	Temporary Cash Investments				_	
141-144	Accounts and Notes Receivable, Less Accumulated					
1.15	Provision for Uncollectible Accounts	F-11		13,339	_	35,807
145	Accounts Receivable from Associated Companies	F-12	_			
146 151-153	Notes Receivable from Associated Companies	F-12		<u> </u>	-	-
151-153	Material and Supplies Stores Expense	<u> </u>			-	
161	Prepayments		-		-	
171	Accrued Interest and Dividends Receivable	 	-	-	_	-
172 *	Rents Receivable			<u>-</u>		
173 *	Accrued Utility Revenues		_		-	
174	Misc. Current and Accrued Assets	F-12	-		_	
21.1	Total Current and Accrued Assets	1	\$_	13,339	\$_	35,807

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b) (c)		(d)	(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	Misc. Deferred Debits	F-14	4,656	78
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		34,818	35,516
	Total Deferred Debits		\$39,474_	\$35,594_
	TOTAL ASSETS AND OTHER DEBITS		\$1,645,869_	\$1,607,953_

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND I	REF.		PREVIOUS	Π.	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
(4)	EQUITY CAPITAL	1 (6)		(u)	-	(6)
201	Common Stock Issued	F-15	\$	1,000	\$	1,000
204	Preferred Stock Issued	F-15	["]	1,000	"-	1,000
202,205 *	Capital Stock Subscribed	1-13	- 1			
202,203 * 203,206 *	Capital Stock Subscribed Capital Stock Liability for Conversion		-			
203,200 *	Premium on Capital Stock		-			
207 *	Reduction in Par or Stated Value of Capital Stock	-	-			
		-	-			
210 *	Gain on Resale or Cancellation of Reacquired					
211	Capital Stock		-	(00.222		(00.222
211	Other Paid - In Capital		-	698,322		698,322
212	Discount On Capital Stock	_	-	-		
213	Capital Stock Expense		-	(50.505)	-	(10.5)
214-215	Retained Earnings	F-16	-	(68,592)	l	(492)
216	Reacquired Capital Stock		_			
218	Proprietary Capital					
	(Proprietorship and Partnership Only)		_			
	Total Equity Capital		\$_	630,730	\$	698,830
	LONG TERM DEBT					
221	Bonds	F-15	-		_	
222 *	Reacquired Bonds		l –		i	
223	Advances from Associated Companies	F-17	-			
224	Other Long Term Debt	F-17				-
	Total Long Term Debt		\$_	<u>-</u>	\$	
	CURRENT AND ACCRUED LIABILITIES					
231	Accounts Payable		1	(142)		7
232	Notes Payable	F-18			_	
233	Accounts Payable to Associated Companies	F-18	-	190,493		121,537
234	Notes Payable to Associated Companies	F-18	-			
235	Customer Deposits		-	-		-
236	Accrued Taxes	W/S-3	_	15,063		16,801
237	Accrued Interest	F-19	-	-	_	-
238	Accrued Dividends	1	-	**************************************		
239	Matured Long Term Debt		-			
240	Matured Interest		-		_	
241	Miscellaneous Current & Accrued Liabilities	F-20	-			100000000000000000000000000000000000000
			_		_	
	Total Current & Accrued Liabilities		\$_	205,414	\$	138,345

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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	\$ 1,643,421	\$1,651,596
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	856,782	904,121
	Total Net C.I.A.C.		\$	\$
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 18,495	\$ 20,183
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other		4,591	3,120
	Total Accumulated Deferred Income Tax		\$23,086	\$\$
TOTAL E	QUITY CAPITAL AND LIABILITIES		\$1,645,869_	\$1,607,953_

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$	490,117	\$	532,826
	Net Operating Revenues		\$	490,117	\$_	532,826
401	Operating Expenses	F-3(b)	\$	353,875	\$	333,473
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	86,905 (47,088)	\$_	89,411 (47,339)
	Net Depreciation Expense		\$_	39,817	\$_	42,072
406 407 408 409 410.10 410.11 411.10 412.10 412.11	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC) Taxes Other Than Income Current Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses Net Utility Operating Income	F-3(b) F-3(b) W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3	\$ \$	10,184 540 28,214 10,746 (2,514) (475) - 440,387	\$ \$ \$_	- 540 27,660 31,296 4,616 (355) - - 439,302
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	J	49,730	 •	93,324
413 414 420	Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction	1 3(0)		2,152		
Total Utili	ty Operating Income [Enter here and on Page F-3(c)]		\$_	51,882	\$	93,524

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	CHEDULE W-3 * SCHEDULE S-3 *		
\$	\$532,826_	\$	
\$	\$532,826_	\$	
\$ -	\$ 333,473	\$ -	
	89,411 (47,339)		
\$	\$42,072_	\$	
- - - - - - - - - - -	540 27,660 31,296 4,616 (355)	- - - - - - - - - - -	
\$	\$\$	\$	
\$	\$93,524_	\$	
		- - - - -	
\$	\$93,524_	\$	

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO.	ACCOUNT NAME	REF. PAGE	PREVIOUS YEAR		CURRENT YEAR		
(a)	(b)	(c)		(d)		(e)	
Total Utili	ty Operating Income [from page F-3(a)]		\$	51,882	\$	93,524	
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$		\$		
416	Costs & Expenses of Merchandising Jobbing, and Contract Work						
419	Interest and Dividend Income			120		130	
421	Nonutility Income			-			
426	Miscellaneous Nonutility Expenses			-		-	
	Total Other Income and Deductions		\$	120	\$	130	
	TAXES APPLICABLE TO OTHER INCOME						
408.20	Taxes Other Than Income		\$		\$	· · · · · · · · · · · · · · · · · · ·	
409.20	Income Taxes		l		<u> </u>		
410.20	Provision for Deferred Income Taxes						
411.20	Provision for Deferred Income Taxes - Credit						
412.20	Investment Tax Credits - Net		l				
412.30	Investment Tax Credits Restored to Operating Income						
	Total Taxes Applicable To Other Income		\$	-	\$		
	INTEREST EXPENSE						
427	Interest Expense	F-19	\$	32,698	\$	25,554	
428	Amortization of Debt Discount & Expense	F-13					
429	Amortization of Premium on Debt	F-13					
	Total Interest Expense		\$	32,698	\$	25,554	
	EXTRAORDINARY ITEMS						
433	Extraordinary Income		\$	**************************************	\$		
434	Extraordinary Deductions						
409.30	Income Taxes, Extraordinary Items						
	Total Extraordinary Items		\$	-	\$	-	
	NET INCOME		\$	19,304	\$	68,100	

NONE NONE		

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	\$ -	\$ 3,027,697
	Less: Nonused and Useful Plant (1)			<u> </u>
108	Accumulated Depreciation	F-8	-	1,747,922
110	Accumulated Amortization	F-8		13,183
271	Contributions In Aid of Construction	F-22	-	1,651,596
252	Advances for Construction	F-20		-
	Subtotal		\$	\$(385,004)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	904,121
	Subtotal		\$	\$519,117_
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		 :
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		41.694
ļi	Working Capital Allowance (3)			41,684
	Other (Specify):			
1		-		
	RATE BASE		\$	\$560,801
	NET UTILITY OPERATING INCOME		\$	\$93,524
ACHI	EVED RATE OF RETURN (Operating Income / Rate		16.68%	

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.

YEAR OF REPORT 31-Dec-02

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) Short Term Debt	\$ 217,909 - 330,679 	38.86% 0.00% 58.97% 0.00% 0.00% 0.00% 2.18% 0.00%	13.03% 0.00% 7.28% 0.00% 0.00% 0.00% 0.00%	5.06% 0.00% 4.29% 0.00% 0.00% 0.00% 0.00%
Total	\$560,801	100.01%		9.35%

(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:	13.03%
Commission order approving Return on Equity:	Order #16781

APPROVED AFUDC RATE COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:

8.99%

Commission order approving AFUDC rate:

PSC-95-1490-FOF-WS

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.

TIERRE VERDE UTILITIES INC

UTILITY NAME:

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

CAPITAL STRUCTURE (g)	\$ 217,909	\$ \$60,801	
OTHER (1) ADJUSTMENTS PRO RATA (f)	\$ (77,432,235) (117,503,859)	\$ (194,936,094)	
OTHER (1) ADJUSTMENTS SPECIFIC (e)	0 0 0 0	0 \$	
NON- JURISDICTIONAL ADJUSTMENTS (d)		0 \$	
ON-UTILITY DJUSTMENTS))	6	0 \$) and (f):
PER BOOK N BALANCE A (b)	\$ 77,650,144 	\$ 195,496,895	BLE
CLASS OF CAPITAL (a)	Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain) Short Term Debt	Total	(1) Explain below all adjustments made in Columns (e) and (f): NOT APPLICABLE

, , ,

UTILITY NAME:

TIERRE VERDE UTILITIES INC

UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
	Plant Accounts:				
101	Utility Plant In Service	\$	\$ 3,027,697	\$	\$ 3,027,697
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	\$	\$3,027,697	\$	\$3,027,697_

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.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$ 269,960	\$	\$ <u>269,960</u>
Total Pla	nt Acquisition Adjustments	\$	\$269,960_	\$	\$269,960_
115	Accumulated Amortization Accruals charged during year	\$	\$	\$	\$
Total Acc	cumulated Amortization	\$	\$	\$	\$
Net Acqu	nisition Adjustments	\$	\$269,960_	\$	\$269,960_

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

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)							
					OTHER THAN REPORTING		
DESCRIPTION		WATER	XX/	ASTEWATER			TOTAL
			** *				
(a) ACCUMULATED DEPRECIATION	+	(b)	 	(c)	(d)	_	(e)
Account 108							
	\$		e e	1 664 606	o o		1.664.606
Balance first of year	12	-	\$	1,664,696	\$	\$	1,664,696
Credit during year:							
Accruals charged to:				00 411	Φ.	_	00.411
Account 108.1 (1) Account 108.2 (2)	_	-	\$_	89,411	\$	\$_	89,411
Account 108.2 (2) Account 108.3 (2)						-	
	-					-	-
Other Accounts (specify):	İ			(1,000)			(1.000)
Alloc from parent co UIF	-		l –	(1,000)		-	(1,000)
Caluada	- 1					l –	
Salvage Other Credits (Specify):						-	
Other Credits (Specify).							
Total Credits	\$		\$	88,411	\$ -	\$	88,411
Debits during year:	+-		 	00,111		╫	00,711
Book cost of plant retired		_		5,185		İ	5,185
Cost of Removal	1 -		-	3,103		-	3,163
Other Debits (specify):	1 -		-			-	
Other Beolis (speelig).	1						_
			_			_	
Total Debits	\$	-	\$	5,185	\$ -	\$	5,185
							,
Balance end of year	\$ _	-	\$_	1,747,922	\$	\$_	1,747,922
ACCUMULATED AMORTIZATION	+						
Account 110							
Balance first of year	\$	-	\$	12,643	\$	\$	12,643
Credit during year:						Ť	,
Accruals charged to:							
	\$	-	\$	540	\$	\$	540
Account 110.2 (2)	1 -		-			_	-
Other Accounts (specify):	1 -					_	
Rounding	ł			-			_
	Ī						
Total credits	\$	-	\$	540	\$ -	\$	540
Debits during year:	1						
Book cost of plant retired	┨ _					_	
Other debits (specify):							
Total Debits	\$	-	\$	-	\$ -	\$	_
Balance end of year	\$ _	-	\$	13,183	\$	\$_	13,183

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

TIERRE VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-02

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

	EXPENSE	CHARG DURIN	ED OFF G YEAR
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)
NONE	\$		\$
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)
NONE	\$	\$	\$	\$
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): NONE	\$
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$
Total Other Special Deposits	\$

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): NONE	\$	\$
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): NONE	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125): NONE	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B NONE	Utilities: Account 127):	\$
Total Special Funds		\$

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			TOTAL
(a)			(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):			
Waster	\$		
Wastewater	35,807		
Other			
Total Customer Accounts Receivable		\$	35,807
OTHER ACCOUNTS RECEIVABLE (Account 142):		Ψ	22,001
, ,	\$		
		l'	
Total Other Accounts Receivable		\$	-
NOTES RECEIVABLE (Account 144):			
	\$		
		-	
Total Notes Receivable		\$	-
Total Accounts and Notes Receivable		\$	35,807
ACCUMULATED PROVISION FOR		-	
UNCOLLECTIBLE ACCOUNTS (Account 143)		1	
Balance first of year	\$ -		
Add: Provision for uncollectibles for current year	\$	┨	
Collection of accounts previously written off			
Utility Accounts			
Others		İ	
		_	
Total Additions	o o]	
Deduct accounts written off during year:	\$ -	4	
Utility Accounts	İ	Ì	
Others		1	
- Calotto			
Total accounts written off	\$ -		
		1	
Balance end of year		\$	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET			
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ ===	35,807

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
	-
	-
	-
	-
	-
Total	\$

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	% ————————————————————————————————————	
Total		\$

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$
Total Miscellaneous Current and Accrued Liabilities	\$

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): NONE	\$	\$
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)
NONE	\$_
Total Extraordinary Property Losses	\$

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) RATE CASE	\$	\$
Total Deferred Rate Case Expense	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): OTHER DEFERRED MAINTENANCE (None)	\$	\$
Total Other Deferred Debits	\$	\$
REGULATORY ASSETS (Class A Utilities: Account. 186.3): NONE	\$	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$1
Shares authorized		<u> </u>
Shares issued and outstanding		1,000
Total par value of stock issued	%	\$1,000
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)	INT ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
NONE	% % % % 		\$
Total			\$

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

UTILITY NAME: TIERRE VERDE UTILITIES INC

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
215	Unappropriated Retained Earnings:	(c)
213	Balance Beginning of Year	\$ (68,592)
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	\$ 68,100
436	Appropriations of Retained Earnings:	ψ 00,100
	Total Appropriations of Retained Earnings	\$
437 438	Dividends Declared: Preferred Stock Dividends Declared 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	\$
	etained Earnings	\$(492)
Notes to	Statement of Retained Earnings:	

UTILITY NAME: <u>TIERRE VERDE UTILITIES INC</u>

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$

OTHER LONG-TERM DEBT ACCOUNT 224

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
	%		\$
NONE	<u>0.00%</u> %	NONE	
	%		
	%		
	%	-	
	%		
	%		
	%		
	%		
	%		
	%		
	% %		
	——— [%] / _%		
		7.1.100	
Total			\$
			<u> </u>

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

UTILITY NAME: <u>TIERRE VERDE UTILITIES INC</u>

NOTES PAYABLE ACCOUNTS 232 AND 234

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232): NONE	% % % %		\$
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	% 		\$
Total Account 234			\$

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (121,537)
Total	\$(121,537)

UTILITY NAME: TIERRE VERDE UTILITIES INC

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	ACCOUNTS 237 AND 427	(D 427			
	BALANCE	INTER DU	INTEREST ACCRUED DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT (a)	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$		E)	S .	
UTILITIES INC INTERCOMPANY INTEREST			25,554	25,554	
Total Account 237.1	-		\$ 25,554	\$ 25,554	-
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits MISC ITEMS	.	427	 - 	₩	
Total Account 237.2	- \$		-	\$	-
Total Account 237 (1)	- \$		\$ 25,554	\$ 25,554	-
INTEREST EXPENSED: Total accrual Account 237		237	\$ 25,554	(1) Must agree to F	(1) Must agree to F-2 (a), Beginning and
Less Capitalized Interest Portion of AFUDC:			1	Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	-3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)			\$ 25,554		

UTILITY NAME: TIERRE VERDE UTILITIES INC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(p)
NONE	S
Total Miscellaneous Current and Accrued Liabilities	69

ADVANCES FOR CONSTRUCTION

	_				 	 		
		BALANCE END	(f)	\$				\$
		CREDITS	(e)	\$				\$
	DEBITS		(b)	\$				\$
		ACCT.	(c)					
ACCOUNT 252	BALANCE	BEGINNING OF VEAR	(b)	\$				\$
		NAME OF PAVOR *	(a)	NONE				Total

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

UTILITY NAME: <u>TIERRE VERDE UTILITIES INC</u>

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): NONE	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

UTILITY NAME: TIERRE VERDE UTILITIES INC

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	\$	\$1,643,421_	\$	\$1,643,421_
Add credits during year:	\$	\$8,175_	\$	\$8,175_
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$	\$1,651,596_	\$	\$1,651,596_

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	\$	\$856,782_	\$	\$856,782_
Debits during the year:	\$	\$\$	\$	\$47,339_
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$	\$904,121_	\$	\$904,121_

UTILITY NAME: TIERRE VERDE UTILITIES INC

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

he reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the	he year.
The reconciliation shall be submitted even though there is no taxable income for the year.	, I
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)	\$\$8
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		8,175

Deductions recorded on books not deducted for return:		
Net Change - Rate Case		4,578
Excess Tax Depreciation over Book Depreciation		(27,737)
Current FIT	W	29,558
Deferred FIT		4,616
Deferred SIT		(355)
Income recorded on books not included in return:		
Interest During Construction	70.1	
Deduction on return not charged against book income:		_
		-

Federal tax net income		\$ 86,935

86,935 <u>34%</u> 29,558

WATER

OPERATING

SECTION

Note:

This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

WASTEWATER OPERATION SECTION

UTILITY NAME:

TIERRE VERDE UTILITIES INC

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 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
TIERRA VERDE / PINELLAS	<u>058S</u>	

UTILITY NAME:

TIERRE VERDE UTILITIES INC

SYSTEM NAME / COUNTY:

Pinellas 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-4A	\$ 3,027,697
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,747,922
110	Accumulated Amortization	F-8	13,183
271	Contributions In Aid of Construction	S-7	1,651,596
252	Advances for Construction	F-20	-
	Subtotal		\$(385,004)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 904,121
	Subtotal		\$519,117_
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_
	Working Capital Allowance (3) Other (Specify):		41,684
	Other (Specify).		
	WASTEWATER RATE BASE		\$560,801
WASTE	WATER OPERATING INCOME	S-3	\$93,524_
ACHIEVE	ED RATE OF RETURN (Wastewater Operating Income / Waste	water Rate Base)	16.68%

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.

...

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WA	ASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME			700 00 0
530	Operating Revenues Less: Guaranteed Revenue (and AFPI)	S-9A S-9A	\$	532,826
330	Less. Guaranteed Revenue (and AFFI)	5-9A	1	
	Net Operating Revenues		\$	532,826
401	Operating Expenses	S-10A	\$	333,473
403	Depreciation Expense	S-6A	1	89,411
	Less: Amortization of CIAC	S-8A	1	(47,339)
	Net Depreciation Expense		\$	42,072
406	Amortization of Utility Plant Acquisition Adjustment	F-7		_
407	Amortization Expense (Other than CIAC)	F-8		540
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			22,205
408.11	Property Taxes		1 —	2,169
408.12	Payroll Taxes			3,286
408.13	Other Taxes and Licenses		1	- 3,200
408	Total Taxes Other Than Income		\$	27,660
409.1	Income Taxes			31,296
410.10	Deferred Federal Income Taxes]	4,616
410.11	Deferred State Income Taxes		.	(355)
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		<u> </u>	
	Utility Operating Expenses		\$	439,302
	Utility Operating Income		\$	93,524
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9A	\$	
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		\$	93,524

TIERRE VERDE UTILITIES INC

UTILITY NAME:

SYSTEM NAME / COUNTY Pinellas County

	CURRENT	YEAR		\$ 14,707	3,430				76,200	838,126	2,144	142,730						367,086					1,401,603			672	15,099		264		131,777	553		33,306	\$ 3,027,697	
		RETIREMENTS	(e)						•			356						4,829					•				•								\$ 5,185	
ANT ACCOUNTS		ADDITIONS	(a)	-	4	9	•	•	(1,036)	1,092		1,925	•	•	3	2	1	31,910			•	•	•		•	•	•	1	1		1	1	8	(1,444)	\$ 32,447	
WASTEWATER UTILITY PLANT ACCOUNTS	PREVIOUS	YEAR	٩	\$ 14,707	3,430				77,236	837,034	2,144	141,161						340,005					1,401,603			672	15,099		264		131,777	553		34,750	\$ 3,000,435	
WASTEW		ACCOUNT NAME		Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
	ACCT.		(a)	350	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

TIERRE VERDE UTILITIES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

	7.	GENERAL	PLANT	(F)	(w) 5					The state of the s	The second secon		100 mm	The state of the s								STATE OF THE PARTY					629	15 090	10,01	190	+07	777 121	171,171	CCC	700.00	33,300	\$ 181,671	
	.6 RECLAIMED	WASTEWATER	DISTRIBUTION	(i)	9					The second second			ACCES.					The state of the s					T. Blazana			F	A Barbara		1000年の日本の				100 March 100 Ma		1000		-	
	.5 RECLAIMED	WASTEWATER	IREATMENT PLANT		\$						THE STATE OF		· · · · · · · · · · · · · · · · · · ·	10000000000000000000000000000000000000	And the second second		10000000000000000000000000000000000000				The second secon						THE PLANE		A PROPERTY AND A PROP	Control on the		1000年	CARLES AND AND AND AND AND AND AND AND AND AND			Control of the Contro	-	
ATRIX	4.	TREATMENT	AND DISPOSAL	(i)	8					10000000000000000000000000000000000000	Section 2				The state of the s				2015 M.C.		The second secon	STATE STATE	•	1,401,603			1946 C			State of the state	STATE OF STA		The second secon			STORY OF THE PERSON	\$ 1,401,603	
WASTEWATER UTILITY PLANT MATRIX	£.	SYSTEM	PLANT	€	\$					THE REAL PROPERTY.		The second second	THE PARTY OF		The Part of the Pa		STATE OF STREET	•	367.086				Section of the Control of the Contro	Section 1981			Control of the Contro	建			7.00	THE STATE OF THE PARTY OF THE P					\$ 367,086	
WASTEWATER U	7.	COLLECTION	FLANI	(h)	\$		-			76,200	838,126	2,144	142,730			1			STATE OF THE PARTY.	THE PERSON NAMED IN	The state of the s	THE PERSON NAMED IN	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAM	A STATE OF THE PERSON NAMED IN			TO SERVE STATE OF THE PARTY OF	Parameter Statement		A STATE OF THE PERSON NAMED IN					TAILS.		\$ 1,059,200	
	1.	INTANGIBLE	FLAIN	(B)	\$ 14,707	3,430	THE PERSON			Chicken Carlotter Control	Telegraphic Control of the Control o		Children of the Children of the Children		The second secon	The second secon	The second secon		The state of the s		The second secon	AND THE PERSON NAMED IN	Section of the second section is a second se	March Street Street, or other Persons			Salar Salar	AND THE SECOND STATES		No. of the last of	100 Sept.				The second second		\$ 18,137	
		ACCOUNT NAME		(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant		Total Wastewater Plant	
		ACCT.		(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398			

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

TIERRE VERDE UTILITIES INC

SYSTEM NAME / COUNTY:

Pinellas County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C
354	Structures and Improvements	(c)	(d)	(e)
355	Power Generation Equipment			
360	Collection Sewers - Force			2.220/
361	Collection Sewers - Gravity			3.33%
362	Special Collecting Structures			2.22% 2.86%
363	Services to Customers			2.63%
364	Flow Measuring Devices			2.0376
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			4.00%
375	Reuse Transmission and			
	Distribution System			*
380	Treatment and Disposal Equipment			
381	Plant Sewers			2.98%
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			3.33%
396	Communication Equipment			10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewate	er 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.

TIERRE VERDE UTILITIES INC

UTILITY NAME:

Pinellas County SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	THE TEN ACCOMODATED DEL MECLATION	MANATAMATAN	COMOLATED DEF	NECIATION	
ACCT.		BALANCE		OTHER	TOTAL
NO.	ACCOUNT NAME	AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
(a)	(e)	OF YEAR (c)	(p)	(e)	(d+e)
354	Structures and Improvements	· -	· 8	· \$	· •
355	Power Generation Equipment				
360	Collection Sewers - Force	15,115	2,554	•	2.554
361	Collection Sewers - Gravity	452,744	18,582	•	18,582
362	Special Collecting Structures	916			61
363	Services to Customers	58,316	3,696		3.696
364	Flow Measuring Devices				
365	Flow Measuring Installations				•
366	Reuse Services				1
367	Reuse Meters and Meter Installations			•	
370	Receiving Wells	1	•		
371	Pumping Equipment	88,588	13,717		13,717
375	Reuse Transmission and				
	Distribution System			•	•
380	Treatment and Disposal Equipment				
381	Plant Sewers	977,017	41,768		41.768
382	Outfall Sewer Lines				•
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment	642	45		45
391	Transportation Equipment	7,851	2,899		2,899
392	Stores Equipment				•
393	Tools, Shop and Garage Equipment	357	71		71
394	Laboratory Equipment				•
395	Power Operated Equipment	55,637	4,388	•	4.388
396	Communication Equipment	•		•	-
397	Miscellaneous Equipment-Allocation from UIF	7,513	1,630	(1,000)	630
398	Other Tangible Plant				•
Tota	Total Depreciable Wastewater Plant in Service	\$ 1,664,696	\$ 89,411	(1,000)	\$ 88,411

*Credit balance in column (e) is from allocations for parent company UIF Specify nature of transaction.
Use () to denote reversal entries.

S-6(a) GROUP

TIERRE VERDE UTILITIES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCIMINATED DEPRECIATION

	ANALYSIS OF	ENTRIES IN WAS	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	JLATED DEPRECIA	LTION	
ACCT.	A COOLING IN A MAIN	PLANT	SALVAGE AND	COST OF REMOVAL	TOTAL	BALANCE AT
	ACCOUNT NAME	KETIKED	INSURANCE	AND OTHER CHARGES	CHARGES	END OF YEAR
(a)	(b)	(g)	(h)	(i)	(j. (j.)	(F-1-3)
354	Structures and Improvements	-	\$	S	9	(T)
355	Power Generation Equipment					9
360	Collection Sewers - Force					17 660
361	Collection Sewers - Gravity	-				17,009
362	Special Collecting Structures				•	977
363	Services to Customers	356			356	61 656
364	Flow Measuring Devices					000,10
365	Flow Measuring Installations					
366	Reuse Services	-				
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment	4,829			4 879	97 476
375	Reuse Transmission and					21,17
	Distribution System	•			•	
380	Treatment and Disposal Equipment					
381	Plant Sewers					1 018 785
382	Outfall Sewer Lines					201,010,1
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					289
391	Transportation Equipment					10 750
392	Stores Equipment	•				
393	Tools, Shop and Garage Equipment				•	428
394	Laboratory Equipment					
395	Power Operated Equipment	•			•	\$60.09
396	Communication Equipment				•	770,00
397	Miscellaneous Equipment-Allocation from UIF	•				8 143
398	Other Tangible Plant	•			•	CLIO
Total D	Total Depreciable Wastewater Plant in Service	\$ 185	· ·	₩	£ 10£	
					0,100	1,747,922

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

UTILITY NAME:

TIERRE VERDE UTILITIES INC

SYSTEM NAME / COUNTY: Pinellas County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$1,643,421_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	S-8A S-8B	\$
Total Credits		\$8,175_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$1,651,596_

Explain all debits of	charged to Account 271	during the year belo	ow:		
	PIG 2				
				TO 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
		· · · · · · · · · · · · · · · · · · ·			
			V		

SYSTEM NAME / COUNTY: Pinellas 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)
SEWER CONNECTIONS FEES SEWER CONNECTIONS FEES	13 1	\$	\$
Total Credits			\$8,175_

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$ 856,782
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 47,339
Total debits	\$47,339_
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$904,121_

S-8(a) GROUP _____

TIERRE VERDE UTILITIES INC

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
None		\$
Total Credits		\$

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations

UTILITY NAME:

TIERRE VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-02

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Total Flat-Rate Revenues			- - -
Total Measured Revenues	532,826	532,826	-
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues			-
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	532,826	532,826	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			- - -
Net Wastewater Operating Revenues	532,826	532,826	-

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	2,322	2,340	\$534,227
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	2,322	2,340	\$534,227_
	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		W. C. 10 1. 10 1.	
	Total Wastewater Sales	2,322	2,340	\$534,227
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property	A		
535	Interdepartmental Rents	101111111111111111111111111111111111111		
536	Other Wastewater Revenues			
	(Including Allowance for Funds Pruden	itly Invested or AFPI)		(1,401)
	Total Other Wastewater Revenues	,		\$(1,401)

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

TIERRE VERDE UTILITIES INC

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(0)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			İ
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			İ
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other System	S		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$532,826_

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

TIERRE VERDE UTILITIES INC

UTILITY NAME:

SYSTEM NAME / COUNTY Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

						_																_			_				_	_	_	_		
9.	TREATMENT & DISPOSAL	EXPENSES - MAINTENANCE	(1)			296						966 6	077,7								349												\$ 8,413	
κi	TREATMENT & DISPOSAL	EXPENSES - OPERATIONS (P)	10 200			2.418	236.665	-	2.811			9 184	2,12								1 394							Company of the Compan		A STATE STATE OF THE STATE OF T			\$ 271,681	
4:	PUMPING	EXFENSES - MAINTENANCE	7 001			403		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The second second second	The state of the s		1 378									145					100 PER 100 PE				Control of the Contro			\$ 3,927	
.3	PUMPING	EAFENSES - OPERATIONS (f)	8 004			196	· · · · · · · · · · · · · · · · · · ·	1000000	937			5.510									581					D. SERVICE.	The state of the s	The state of the s		THE RESIDENCE OF THE PARTY OF T			\$ 15,999	
.1 .3	COLLECTION	EAFENSES- MAINTENANCE (e)	\$ 4 802			564	100000	のなる	A THE PERSON NAMED IN	A SECTION AND A SECTION AND ASSESSMENT OF THE PERSON ASSESSMENT OF THE PERSON ASSESSMENT OF		3.674									349					125.00		STATE OF THE PARTY		Charles Co.			\$ 9,389	
.1	COLLECTION	OPERATIONS (d)	\$ 1.201			242	· 医神经神经	California .				918									87							S. Marianti		A STATE OF THE STA			\$ 2,448	
	CURRENT	(c)	\$ 40.018			8,060	236,665	•	3,748		•	22,960		1,388	645			2,804			2,905				3,901			5,412		35	4,932		\$ 333,473	
	ACCOUNT NAME	(p)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	 Amortization of Rate Case Expense 	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses		Total Wastewater Utility Expenses	
	ACCT.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		292	770	775		То	

TIERRE VERDE UTILITIES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

	.12	RECLAIMED		DISTRIBUTION FXPENSES-	MAINTENANCE	(0)	S					CAN SECURITY STREET, S	はは、																						٠	
	11:	RECLAIMED	WATER	DISTRIBUTION EXPENSES-	OPERATIONS	(u)	S																										The second second		٠.	
RIX	.10	RECLAIMED	WATER	EXPENSES-	MAINTENANCE	(m)	S				10000000000000000000000000000000000000	Harman Maria Carlo					or the second se																			
E ACCOUNT MAT	6.	RECLAIMED	WATER	EXPENSES-	OPERATIONS	(E)						The second second second																								
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	% :			ADMIN. & GENERAL	EXPENSES	(k)	\$					Control of the Contro			Control of the second second		0	1.388	645	0	0	1,402							3,901		5.412	711.6	ATRIVERSORES CONTRACTOR OF THE PROPERTY OF THE	2,466	\$ 15,214	
WASTEWATE	7.			CUSTOMER ACCOUNTS	EXPENSE	(j)				2,499		Contract Contract			SHEET CONTRACTOR							1,402								できる 東京の できる はいかい はんしゅう かんしゅ かんしゅう かんしゅ かんしゅ かんしゅ かんしゅ かんしゅ かんしゅ かんしゅ かんしゅ			35	2,466	\$ 6,402	
				ACCOUNT NAME	į	(g)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	Regulatory Commission Exn -Other	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	•
			Ę	ACC1. NO.	((a)	/01	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	160	992	191	770	775	Ţ	

TIERRA VERDE UTILITIES, INC.

SYSTEM NAME / COUNTY:

TIERRA VERDE / PINELLAS

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 NUMB OF METER EQUIVALENT (c x d) (e)

All Residential		1.0		
5/8"	Displacement	1.0	714	71
3/4"	Displacement	1.5		
1"	Displacement	2.5	185	462
1 1/2"	Displacement or Turbine	5.0	28	14
2"	Displacement, Compound or Turbine	8.0	31	24
3"	Displacement	15.0		-
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	15	7:
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 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:		
141.769/365 days/280 gpd = 1387		

TIERRA VERDE UTILITIES, INC.

SYSTEM NAME / COUNTY: TIERRA VERDE / PINELLAS

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

	All sewage pumpe	d to City	
Permitted Capacity	of St. Petersburg		
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)			
Hydraulic Capacity			
Average Daily Flow	0.388 mgd		
Total Gallons of Wastewater Treated	141.769 mg		
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.

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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 served1387_
2. Maximum number of ERCs* which can be served1560_
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout1800
5. Estimated annual increase in ERCs*
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system 2002 - Added emergency generator receptacles at #4 and #6 lift stations. 2003 - Perform I & I Study of VCP sewer mains near Madonna Street. Install 1,200 LF of 8" liner on 3rd Avenue; relocate force main on Madonna Street
Bridge. 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?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? None filed
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?
12. Department of Environmental Protection ID # <u>N/A</u>

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