

FEB 1 1 2002

ANNUAL REPORT

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

OF

WS017-01-AR
East Pasco Utilities, Inc.
P. O. Box 370
Port Richey, FL 34673-0370

Certificate Number(s)
137W AND 0985
Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2001



RECEIVED

AUG 01 2002

Florida Public Service Commission Division of Water and Wastewater

GENERAL INSTRUCTIONS

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

Florida Public Service Commission Division of Water and Wastewater 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0873

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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.
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 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 the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
			1 de Sur
		1,	2. 3. 4. (Signature of Chief Executive Officer of the utility) * (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
December 31, 200/

EAST PA	Sco UTILITI	es, Inc.		County: PAS	500
	(Exact Name	of Utility)		-	
List below the exact	mailing address of t	he utility for which no	ormal correspondence sho	uld be sent:	
EAST PASCO	UTILITIES, IN	/C,	•		
NEW PORT RI	CHEY FL 3465	53			
Telephone:	121)845-31	199			
E Mail Address:					
WEB Site:					
Sunshine State One-C					
STEVE PRES	ENT		ning this report should be a		
7819 N. DAL	E MABRY HWY	, Suite 214			
Telephone: (8/3) 990-77/2				
EAST PASCO	ATILITIES IN	y's books and records			
NEW PORT RI	CHEY, FL 34	653			
Telephone: 727	845-3199				
•	•	ing the records and o			
Date of original organ	nization of the utility	v :			
	·				
Check the appropriate	e business entity of t	the utility as filed with	the Internal Revenue Ser	vice	
<u>Individ</u> ual	Partnership	Sub S Corporation	1120 Corporation		
List below every corp of the utility:	oration or person ov	wning or holding dire	ctly or indirectly 5% or m	ore of the voting	g securities
		Name			Percent
1. Ja	CQUELINE TURCO				Ownership
2. 3.	•				
4.					
5.					
6. 7.					
8.					
9. 10.					
10.					

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	I	VICE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
JACQUELINE TURCO STEVE PRESENT	PRESIDENT	N/A	Various
STEVE PRESENT	ACCOUNTANT	LEDGERPLUS ACCOUNTING	AccounTING
			· · · · · · · · · · · · · · · · · · ·

- (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.

EAST PASCO UTILITIES, INC. WAS INCORPORATED 7/18/88 AND SERVICES WATER AND WASTEWATER CUSTOMERS IN THE BETMAR. SUBDIVISION. THE FRANCHISE IS LOCATED IN ZEPHYRHILLS, FLORIDA. THE UTILITY DOES NOT EXPERIENCE MAJOR GROWTH IN EITHER WATER OR WASTEWATER CUSTOMERS. THE UTILITY DID NOT ENTER INTO ANY MAJOR TRANSACTIONS DURING THE YEAR.

PARENT / AFFILIATE ORGANIZATION CHART

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

	N/A	

COMPENSATION OF OFFICERS

For each officer, list the time spent on ractivities and the compensation received a			otal business
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
JACQUELINE TURCO	PRESIDENT	100%	s24,304

COMPENSATION OF DIRECTORS

received as a director from the respon NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
JACQUELINE TURCO	DIRECTOR		s

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		NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(a)_	(b)	(c)	(d)
			E.S.G., INC.
JACQUELINE TURCO	UTILITY MGMT.	\$ 60,000	NEW PORTRICHEY, FL E.S.G., INC,
	CUSTOMER.	•	E.S.G., INC.
JACQUELINE TURCO	BILLING	32,190	NEW PORT RICHEY, FL
1		-	
JACQUELINE TURCO	TRUCK LEASE	3,600	<i>N/A</i>
T	60 KW GENERATOR		E.S.G., INC.
JACQUELINE TURCO	LEASE	<u>5,500</u>	NEW PORT RICHEY, FL
T T.	LOO KW GENERATOR		N/A E.S.G., INC, NEW PORTRICHEY, FL E.S.G., INC.
JACQUELINE TURCO	LEASE	<u></u>	NEW PORT RICHEY, FL E.S.G., INC.
JACQUELINE TURCO	T		E.S.G., LNC,
JACQUELINE TURCO	TRUCK LEASE	3,200	NEW PORT RICHEY, FL
		•	
	i		
			1
	İ		

^{*} 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.

NAME OCCUPATION OR BUSINESS AFFILIATION (a) TACQUELINE TURCO OWNER AFFILIATION OR CONNECTION (b) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OR CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OF CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OF CONNECTION (d) F, S, G, TMe, New Part Richest FL AFFILIATION OF CONNECTION OF CON				
JACQUELINE TURCO OWNER OWNER DUNNER E.S.G., The, New POAT RICHEY, FL	(a)	OCCUPATION OR BUSINESS AFFILIATION	CONNECTION	OF AFFILIATION OR CONNECTION
	JACQUELINE TURCO	OWNER	OWNER	NEW PORT RICHEY FL

UTILITY NAME: EAST PASED UTILITIES, INE.

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	S	EXPENSES	S
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPE	ACCOUNT NUMBER
			- ∽		€>	
A/W						
	and the second s					

UTILITY NAME:

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 200/

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

	DESCRIPTION	CONTRACT OR	ANNU	JAL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$
7-1/1				

UTILITY NAME: EAST PASCO CHILITIES, TWE.

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		 (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. 	FAIR MARKET VALUE	(J)	\$					
	ns follow:		d party or company. type of assets purchased, sold or transferred. ed or paid. Indicate purchase with "P" and sale alue for each item reported. r loss for each item reported. (column (c) - colu value for each item reported. In space below or e basis used to calculate fair market value.	orted. In space below or is fair market value.	GAIN OR LOSS	(e)	8		The state of the s	
Transfer of Assets				d party or company. type of assets purchased red or paid. Indicate pur alue for each item report or loss for each item repor value for each item repe value for each item rec	NET BOOK VALUE	(d)	8			
fic Instructions: Sale, Purchase and Transfer of Assets	3. The columnar instructions follow:	(a) Enter name of relat(b) Describe briefly th(c) Enter the total rece(d) Enter the net book(e) Enter the net profit	(f) Enter the fair mark	SALE OR PURCHASE PRICE	(c)	9				
Part II. Specific Instruction		transactions to include: upment d and structures	ock dividends	DESCRIPTION OF ITEMS	(b)	N/A				
	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	-noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY	(a)					

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHE	REF.		PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	l	YEAR	YEAR
(a)	(b) (c)		1	(d)	(e)
(,	UTILITY PLANT	(0)	t	(u)	(c)
101-106	Utility Plant	F-7	ç	1101191	1100151
108-110	Less: Accumulated Depreciation and Amortization	F-8	 "	/18/,691 690.756	\$ <u>1,289,252</u> 736,927
100 110	2005. Accumulated Depresident and Antiortization	1 1-0	 	670.756	/36./~/
	Net Plant		\$	5%,936	\$ <u>552,325</u>
114-115	Utility Plant Acquisition adjustment (Net)	F-7		27,230	24,205
116 *	Other Utility Plant Adjustments				19
	Total Net Utility Plant		\$	6/3, 166	\$ <u>576,530</u>
<u> </u>	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$		s
122	Less: Accumulated Depreciation and Amortization				
	Net Nonutility Property		\$	-0-	s -o-
123	Investment In Associated Companies	F-10			
124	Utility Investments	F-10	1		
125	Other Investments	F-10	l		
126-127	Special Funds	F-10			
	Total Other Property & Investments		\$	-0-	\$
	CURRENT AND ACCRUED ASSETS				
131	Cash		\$	69,642	\$ 92,692
132	Special Deposits	F-9			
133	Other Special Deposits	F-9_			
134	Working Funds				
135	Temporary Cash Investments		l	30,166	
141-144	Accounts and Notes Receivable, Less Accumulated			, ,	
	Provision for Uncollectible Accounts	F-11		191,281	229811
145	Accounts Receivable from Associated Companies	F-12			
146	Notes Receivable from Associated Companies	F-12	l		
151-153	Material and Supplies		l		
161	Stores Expense		l		
162	Prepayments				
171	Accrued Interest and Dividends Receivable		l		
172 *	Rents Receivable		 		
173 *	Accrued Utility Revenues				
174	Misc. Current and Accrued Assets	F-12		8,735	8735
	Total Current and Accrued Assets		\$	299,824	\$ <u>331,</u> 238

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
181 182 183 184 185 * 186 187 * 190	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Misc. Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes	F-13 F-13	\$	\$
	Total Deferred Debits		\$ -0-	\$
	TOTAL ASSETS AND OTHER DEBITS		\$ <u>917,990</u>	s <u>907,768</u>

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

N/A

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CAITIAL AN	REF.	T	PREVIOUS	CURRENT	
NO.	ACCOUNT NAME			YEAR	YEAR	
(a)	(b)	PAGE (c)		(d)	(e)	
	EQUITY CAPITAL	1 (0)	t	\u)	(6)	
201	Common Stock Issued	F-15	\$	5,000	\$ 5,000	
204	Preferred Stock Issued	F-15	Ψ-	3,000	3 ,000	
202,205 *	Capital Stock Subscribed	1-15	-			
203,206 *	Capital Stock Subscribed Capital Stock Liability for Conversion					
207 *	Premium on Capital Stock	-	1 -			
209 *	Reduction in Par or Stated Value of Capital Stock	1	-			
210 *	Gain on Resale or Cancellation of Reacquired		- 1			
210	*	1	1			
l	Capital Stock	-	┨ -	100000	101 000	
211	Other Paid - In Capital	-	- 1	292,858	292,858	
212	Discount On Capital Stock	-	┨-			
213	Capital Stock Expense		-	1		
214-215	Retained Earnings DEFICIT	F-16	┨ —	<103,067>	\ <u> \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ </u>	
216	Reacquired Capital Stock					
218	Proprietary Capital					
<u> </u>	(Proprietorship and Partnership Only)	1	<u> </u>	, ,		
	Total Equity Capital		\$_	194,791	\$ 2 <i>38,167</i>	
	LONG TERM DEBT					
221	Bonds	F-15	J _			
222 *	Reacquired Bonds					
223	Advances from Associated Companies	F-17				
224	Other Long Term Debt	F-17				
	Total Long Term Debt		\$_	-0-	\$	
	CURRENT AND ACCRUED LIABILITIES		Т			
231	Accounts Payable			67756	66 324	
232	Notes Payable	F-18	1 -	67,756 153,314	66,324 123,314	
233	Accounts Payable to Associated Companies	F-18	1 -	10-)01	100,011	
234	Notes Payable to Associated Companies	F-18	1 -			
235	Customer Deposits	1 - 1	1 -	5,970	5,870	
236	Accrued Taxes	W/S-3	1 -	21,425	21302	
237			1 -	105,121	104,423	
	238 Accrued Dividends		1 -	100,101		
239	Matured Long Term Debt		1 -			
240	Matured Interest		1 -			
241	Miscellaneous Current & Accrued Liabilities	F-20	1 -	82,586	01581	
L-4-11	Miscondicous Carrent & Mediada Estabilities	1-20	1 -	05006	82,586	
	Total Current & Accrued Liabilities		\$_	436,172	\$ 403,819	

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CATTAL AND	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
National Control	DEFERRED CREDITS	(6)	1 12/	
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		\$	s
	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	\$ <i>787,439</i>	\$ <u>793,764</u>
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	500,412	528,582
	Total Net C.I.A.C.		\$ <i></i>	\$ <u>265,/82</u>
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -		0	
282	Accelerated Depreciation Accumulated Deferred Income Taxes -		\$	\$
202	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
203	Accumulated Deferred income Taxes - Offer			
	Total Accumulated Deferred Income Tax		\$ <u>-0-</u>	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ <u>917,990</u>	\$ <u>907,768</u>

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)	\$ 470,152	\$ <i>473,325</i>
	Net Operating Revenues		\$470,152	\$ <u>473,325</u>
401	Operating Expenses	F-3(b)	\$ <i>338.73.</i> 3	\$ 352,104
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$ <u>46,249</u> 28,200	\$ <u>46</u> 099 28,170
	Net Depreciation Expense		\$ <i>18,049</i>	\$ <i>17,929</i>
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	F-3(b) F-3(b) W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3	3,025 72 36,805	3025 72 40,250
	Utility Operating Expenses	_	\$ <i>396,684</i>	\$ <u>413,380</u>
Net Utility Operating Income			\$ 73,468	\$ 59,945
469, 530 413 414 420	Add Back: Guaranteed Revenue and AFPI Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction	F-3(b)		
Total Utili	ty Operating Income [Enter here and on Page F-3(c)]		\$ <i>73,468</i>	\$ <u>59,945</u>

^{*} 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)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
225,423	\$ 247,902	\$
\$ 225,423	\$ <u>247,902</u> _	\$
\$ <i>170,673</i>	\$ <i>[8],43</i> [\$
32,278 17435	/382/ /0735	
\$	\$3086	\$
	1,512 36 /6,939	
\$210,376_	\$ 203,004	\$
\$ <i>15</i> ,047_	\$	\$
\$ <i> 5_047</i>	\$4 <i>4,898</i>	\$

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	NO. ACCOUNT NAME			PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utili	ty Operating Income [from page F-3(a)]		\$	73,468	\$ <i>59,945</i>
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			166	1799
421	Nonutility Income	<u> </u>		47//	1,799
426	Miscellaneous Nonutility Expenses				010
	Total Other Income and Deductions		\$	1,877	\$ 2017
	TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$		\$
409.20	Income Taxes				
410.20	Provision for Deferred Income Taxes				
411.20	Provision for Deferred Income Taxes - Credit				
412.20	Investment Tax Credits - Net				
412.30	Investment Tax Credits Restored to Operating Income				
	Total Taxes Applicable To Other Income		\$	-0-	\$ -0-
	INTEREST EXPENSE				
427	Interest Expense	F-19	\$	18554	\$ 17,986
428	Amortization of Debt Discount & Expense	F-13			
429	Amortization of Premium on Debt	F-13			
	Total Interest Expense			18554	\$ <i> 7,986</i>
	EXTRAORDINARY ITEMS				
433	Extraordinary Income	1	\$		\$
434	Extraordinary Deductions				
409.30	Income Taxes, Extraordinary Items				
	Total Extraordinary Items		\$	- 0-	\$
	NET INCOME		\$	56,791	\$43,976_

Explain Extraordina	ary income:			

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	\$ 8/2,830	s 476,422
108 110 271 252	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction Advances for Construction	F-8 F-8 F-22 F-20	439,645 680 427,365	295, 922 680 366, 399
	Subtotal		\$_ <i><54,86</i> 0>	\$<186,579>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	261,508	267,074
	Subtotal		\$ <i>206,648</i>	\$
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7	31,765 9,663 21,334	31,765 <19,662> 22,679
RATE BASE			\$240,084	\$ <i>//5,277</i>
	NET UTILITY OPERATING INCOME		\$ <i></i>	\$4 <i>4,898</i>
ACH	IEVED RATE OF RETURN (Operating Income / Rate B	ase)	6.27%	38.9%

NOTES: WASTEWATER OF M EXPENSES.

- (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.

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)	\$ <u>5,000</u> 	46.0% 54.0%	7.00	3.78
Total	\$ <u>/0</u> 870	/00.0%		8.72

(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					

APPROVED RETURN ON EQUITY

proceeding using current annual report year end amounts and cost rates.

Current Commission Return on Equity:	10.74 %	
Commission order approving Return on Equity:	15c-95-1437-FOF-WS	

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>%</u>	11/0	
Commission order approving AFUDC rate:		N/A	

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.

YEAR OF REPORT December 31, 2\omega/

EAST PASCO LATILITIES, INC.

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

	CAPITAL STRUCTURE (g)	\$ 5870	<i>01861</i> \$
OCEEDING	OTHER (1) ADJUSTMENTS PRO RATA (f)	59	-0- \$
IE LAST RATE PR	OTHER (1) ADJUSTMENTS SPECIFIC (e)	\$	-0- \$
VITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)	8	-0
THE METHODO	NON-UTILITY ADJUSTMENTS (c)	8	-0-
CONSISTENT WITH THE M	PER BOOK BALANCE (b)	\$ 5870	\$ 02861 \$
CC	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)	Total

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

UTILITY PLANT ACCOUNTS 101 - 106

АССТ. (а)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$ 812,830	\$ <i>476,422</i>	\$	\$ <i></i>
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	\$ <u>8/2,830</u>	\$_ <i>476,422</i> _	\$	\$ <i></i>

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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment FRom 10/89 RATE ORDER (#24225 - 3/91)	\$	\$	\$	\$63,530
Total I	Plant Acquisition Adjustments	\$31,765_	\$3 <u>1,765</u>	\$	\$ 63 <u>53</u> 0
115	Accumulated Amortization From 10/89 RATE ORDER (#24225 - 3/91)	\$	\$/9,662_	\$	\$
Total A	Accumulated Amortization	\$	\$ 19662	\$	\$ 39,325
Net Ac	equisition Adjustments	\$/ <u>2/02</u> _	\$ <u>/2,/03</u>	\$	\$2 <u>4,205</u>

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

DESCRIPTION (a)	WATER (b)		ASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION		l			
Account 108	4				
Balance first of year	\$ 407.367	\$	282,/01	\$	\$ 689.468
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	\$ 32,278	\$	13,821	\$	\$
Salvage Other Credits (Specify):					
Total Credits Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	\$ 32,278	\$	13,821	\$	\$ 46,099
Total Debits	\$ -0-	\$	-0-	\$	\$ -0-
Balance end of year	\$ 439,645	\$	295,922	\$	\$ 135,567
ACCUMULATED AMORTIZATION					
Account 110	- •	Ī			
Balance first of year	\$ 644	\$	644	\$	\$ 1288
Credit during year: Accruals charged to: Account 110.2 (2) Other Accounts (specify):	\$ 36	\$	36	\$	\$ 72
Total credits	\$ 36	\$	36	\$	\$ 72
Debits during year: Book cost of plant retired Other debits (specify):	 				
Total Debits	\$ -0-	\$	-0-	\$	\$ -0-
Balance end of year	\$ 680	\$	680	\$	\$ 1360

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

YEAR OF REPORT December 31, 2001

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

DESCRIPTION (a)	other Items may be ground BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
N/A	\$	\$	\$	\$
Total Nonutility Property	\$	\$	\$	\$

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133. YEAR END **DESCRIPTION OF SPECIAL DEPOSITS BOOK COST** (b) SPECIAL DEPOSITS (Account 132): **Total Special Deposits** OTHER SPECIAL DEPOSITS (Account 133): Total Other Special Deposits

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127. FACE OR YEAR END **DESCRIPTION OF SECURITY OR SPECIAL FUND** PAR VALUE **BOOK COST** (a) (b) (c) INVESTMENT IN ASSOCIATED COMPANIES (Account 123): Total Investment in Associated Companies UTILITY INVESTMENTS (Account 124): Total Utility Investment OTHER INVESTMENTS (Account 125): **Total Other Investment** SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): **Total Special Funds**

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.

Amounts included in Accounts 142 and 144 s DESCRIPTION	should be listed liquividually.	TOTAL
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	s	(b)
Total Customer Accounts Receivable OTHER ACCOUNTS RECEIVABLE (Account 142): DUE FROM JAKE DEVELOPMENT MISCELLANEOUS RECEIVABLE	\$ 44,809 11,700	\$ 49,158
Total Other Accounts Receivable NOTES RECEIVABLE (Account 144): N/R-E.S.G., INC. N/R-JACQUELINE TURCO	\$ 60,000 64,144	\$ 56,509
Total Notes Receivable Total Accounts and Notes Receivable		\$ <i>124,144</i>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$ \$	\$
Total Additions Deduct accounts written off during year: Utility Accounts Others	\$	
Total accounts written off Balance end of year	\$	\$
TOTAL ACCOUNTS AND NOTES RECEIVABI	LE - NET	\$

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

	DESCRIPTION (a)	TOTAL (b)
	N/A	\$
Total		\$

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

DESCRIPTION (a)	n associated companies separately. INTEREST RATE (b)	TOTAL (c)
N/A	9/ \$ 9/ 9/ 9/ 9/ 9/ 9/ 9/ 9/	
Total	\$_	

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
REFUNDABLE SECURITY DEPOSITS REGULATORY DEPOSITS	\$
Total Miscellaneous Current and Accrued Liabilities	\$ <i>8,735</i>

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

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Total Extraordinary Property Losses

Report each item separately.

TOTAL
(a)

\$

N/A

S

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)	\$	\$
Total Deferred Rate Case Expense	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$	\$
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	9/3 9/3 9/3	5,000 5,000 5,000
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	9/3 9/3 9/3	

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION	INTEREST ANNUAL FIXED OR		PRINCIPAL AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	RATE (b)	VARIABLE * (c)	BALANCE SHEET (d)
N/A	9/ 9/ 9/ 9/ 9/ 9/ 9/ 9/		\$
Total			\$

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

UTILITY NAME: EAST PASCO UTILITIES, INC.

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
439	Balance Beginning of Year Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$ 03,067 _ \$
	Total Credits:	¢
	Debits:	\$ \$
	Total Debits:	\$
435	Balance Transferred from Income	s <i>43.976</i>
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	s -o-
437	Dividends Declared: Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	s - o-
215	Year end Balance	\$ <i><59,091</i> >
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total Re	tained Earnings	s_ <i><52,091</i> }
Notes to	Statement of Retained Earnings:	

YEAR OF REPORT
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ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

DESCRIPTION
(a)

S

TOTAL
(b)

S

Total

OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
<u>(a)</u>	(b)	(c)	(d)
	%		\$
/	%		
N/A	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$

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

UTILITY NAME: EAST PASCO LITILITIES, INC.

NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
NOTES PAYABLE (Account 232): TURCO SUPERTEST (DUE ON DEMAND)	/2.00 % 9/ 9/ 9/ 9/ 9/ 9/ 9/ 9/ 9/	FIXED	\$ /23,3/4
Total Account 232			\$/ <i>2.3,314</i> _
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	9/4 9/4 9/4 9/4 9/4 9/4		\$
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

UTILITY NAME: EAST PASCO CHILITIES INC.

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	BALANCE	INTER	INTEREST ACCRUED DIRING VEAR	INTERECT	
DESCRIPTION OF DEBIT	, h		AMOUNT	PAID DURING YEAR	BALANCE END OF YEAR
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$		\$	8	9
Total Account 237.1	101		-0-	\$ - S	5
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits More Payable — Turco Supertest	\$ 12/21	427	958'L/ °E/ \$	455'81 0E1 \$	\$ -0-
Total Account 237.2	12/50/		\$ 77,986	<i>+8981</i> \$	8 /04423
Total Account 237 (1)	14/50/ \$	97	<i>98611</i> \$	<i>#8981</i> \$	8 /04423
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		237 \$		 Must agree to F-2 (a), Beginni Ending Balance of Accrued In Must agree to F-3 (c), Current 	 Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. Must agree to F-3 (c), Current
Net Interest Expensed to Account No. 427 (2)		. 	17986	Y ear Interest Expense	pense

YEAR OF REPORT December 31, 200/

UTILITY NAME: EAST PASCO UTILITIES INC.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing	BALANCE END OF YEAR
(a)	(p)
HECRUED MANAGEMENT FEES SIMPLE IRA WITHHOLDINGS	31/
Total Miscellaneous Current and Accrued Liabilities	38588

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

A	CCOUNT 252				
			DEBITS		
		ACCT.			BALANCE END
AYOR *	OF YEAR	DEBIT	•	CREDITS	OF YEAR
(a)		(c)		(e)	()
	¥		¥	U	S
	-			9	9
N/A	440				
The state of the s					
Total	\$	∽		\$	\$

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

UTILITY NAME: EAST PASCO UTILITIES, INC.

OTHER DEFERRED CREDITS ACCOUNT 253

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

UTILITY NAME: EAST PASCO 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	\$ <u>421,040</u>	\$ <u>366,399</u>	\$	\$ <i>187,439</i>
Add credits during year:	\$ <u>6,325</u>	\$	\$	\$6,325
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$ <i>427,365</i>	\$366,399	\$	\$ <u>793,764</u>

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	\$ <i>244,073</i>	\$ <u>256,339</u>	\$	\$ 50 <u>9</u> 4/2
Debits during the year:	\$	\$ <i> 0,735</i>	\$	\$ <u>28,</u> /70
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 261,508	\$267,074	\$	\$ <i>528,587</i> _

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

The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
The reconciliation shall be submitted even though there is no taxable income for the year.
Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 43,916
Reconciling items for the year: Taxable income not reported on books: CIAC RECEIVED		6325
Deductions recorded on books not deducted for return: BOOK DEPRECIATION IN EXCESS OF TAX DEPRECIATION CHARITABLE CONTRIBUTIONS		12721
Income recorded on books not included in return: Amartization of CTAC previously taxed		28/70
Deduction on return not charged against book income: NOL CARRYOVER TO CURRENT FISCAL YEAR		34,952
Federal tax net income		\$ <u></u> -o-
Computation of tax :		

WATER OPERATION SECTION

UTILITY NAME:

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 200/

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. The under the same tariff should be assigned a group number. Each individual syshould be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the graph of the water engineering schedules (W-11 through W-15) must be filed for each All of the following water pages (W-2 through W-15) should be completed to by group number.	system which has not bee group in total. ich system in the group.	en consolidated
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
EAST PASCO UTILITIES, INC. PASCO	137-W	A

UTILITY NAME: EAST PASCO UTILITIES, TWC. PASCO
SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, TWC. PASCO

YEAR OF REPORT December 31, 200

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ <i>812,83</i> 0
108 110 271 252	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction Advances for Construction	W-6(b) W-7 F-20	439645 680 427,365
	Subtotal	1.20	\$ <i><54,86</i> 0}
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	s 261,508
	Subtotal		\$ 261,508 \$ 206,648
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	31,765 8,663<br 21,334
	WATER RATE BASE		\$ 240,084
	WATER OPERATING INCOME	W-3	\$ 240,084 \$ 15,047
AC	HIEVED RATE OF RETURN (Water Operating Income / Water	r Rate Base)	6.27%

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

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

UTILITY NAME: <u>EAST PASCO UTILITIES, IAC.</u> SYSTEM NAME/COUNTY: <u>EAST PASCO UTILITIES, IAC.</u>/PASCO

YEAR OF REPORT
December 31, 200/

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	1	RRENT YEAR (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 2	19-11-2
469	Less: Guaranteed Revenue and AFPI	W-9 W-9	_\\$ <i>d</i>	125,423
	Net Operating Revenues		\$	125,423
401	Operating Expenses	W-10(a)	\$ /	70.673
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)		32,278 17,435
	Net Depreciation Expense		s	14.843
406	Amortization of Utility Plant Acquisition Adjustment	F-7	Ψ.	
407	Amortization Expense (Other than CIAC)	F-8		1,513 36
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income 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		\$	10,146 8268 4829 68 23,311
	Utility Operating Expenses		\$	210,376
	Utility Operating Income		\$	15,047
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	15,047

December 31, 200/ YEAR OF REPORT

UTILITY NAME: <u>EAST PASCO UTILITIES INC.</u> SYSTEM NAME / COUNTY: <u>EAST PASCO UTILITIES, INC.</u>/PASCO

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CHRRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	VEAB
(a)	(b)	(c)	(p)	(e)	- WEZI
301	Organization	998	\$	S	775 \$
302	Franchises	5%			
303	Land and Land Rights	27.302			27302
304	Structures and Improvements	14971			17 744
305	Collecting and Impounding Reservoirs				1000
306	Lake, River and Other Intakes				
307	Wells and Springs	48003			44003
308	Infiltration Galleries and Tunnels				
309	Supply Mains	39253	The state of the s		79.153
310	Power Generation Equipment	6/22			9/11
311	Pumping Equipment			C. LAND AND PROPERTY THROUGH THE COLUMN THROUGH THE COLUMN THROUGH THE COLUMN THROUGH THE COLUMN THROUGH THROU	4100
320	Water Treatment Equipment	18561	3297	A.A. Mary d	27 878
330	Distribution Reservoirs and Standpipes	1,404/			14041
331	Transmission and Distribution Mains	1/47/6/			11/1/16/
333	Services	80,125			60/25
334	Meters and Meter Installations	3/3.746	1881		3/5633
335	Hydrants	6495	1		6485
336	Backflow Prevention Devices			500000000000000000000000000000000000000	. , ,
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	99			79
341	Transportation Equipment	#667	750		7744
342	Stores Equipment	•			
343	Tools, Shop and Garage Equipment	1919			79/7
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	30,090		Commence of the second	30.090
348	Other Tangible Plant				The state of the s
	TOTAL WATER PLANT	<i>968'908</i> \$	£665 \$.0.	\$ 8/2,830

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

W-4(a)GROUP 4

YEAR OF REPORT December 31, 200/

UTILITY NAME: <u>EAST PASCO UTILITIES, TW</u>E, SYSTEM NAME/COUNTY: <u>EAST PASCO UTILITIES, TWC.</u> PASCO

WATER UTILITY PLANT MATRIX

		RAL	L																						77	1744		29/9				300%		32067	
		GENERAL	PLANT		3	5	+																									3		\$ 35	-
	TRANSMISSION	AND	DISTRIBUTION	PLANT	(a)	S												12091	194 411	B, 135	2/5/23	7677	21/6											\$ 613,755	10
7		WATER	TREATMENT	PLANT	€	\$		17307	12/200	11560							37878																	tr8 62,824	
,	SOURCE	OF SUPPLY	AND PUMPING	PLANT	(e)	\$				The state of the s		48003		39,253	9/22																			81E76 \$	
	•	INTANGIBLE	PLANT		(p)	99 ° \$	540																											9% \$	
		CURRENT	YEAR		(c)	397	540	27302	17/7/	1361		48,003		39,253	9/22		22.878	17.09/	114761	60125	3/5/633	6495			99	2744		1919				30.090		\$ 812,830	
			ACCOUNT NAME	•	(q)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	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 WATER PLANT	
		ACCT.	OZ		(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		

 $\stackrel{\text{W-4(b)}}{\text{GROUP}}$

UTILITY NAME: EAST PASCO UTILITIES, INC.

SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, INC. / PASCO

YEAR OF REPORT December 31, 200

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE IN	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	28		3.57/
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	27		3.704
308	Infiltration Galleries and Tunnels			
309	Supply Mains	32		3./25
310	Power Generation Equipment	17		5.882
311	Pumping Equipment			
320	Water Treatment Equipment	17		5.882
330	Distribution Reservoirs and Standpipes	33		3.030
331	Transmission and Distribution Mains	38		2.632
333	Services	35		2.857
334	Meters and Meter Installations	17		5.882
335	Hydrants	40		2,500
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	15		6.667
341	Transportation Equipment	6		16.667
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	15		6.667
344	Laboratory Equipment			
345	Power Operated Equipment			TTM:
346	Communication Equipment			
347	Miscellaneous Equipment	60		1.667
348	Other Tangible Plant			1,007
Water P	lant Composite Depreciation Rate *	N/A	N/A	N/A

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

YEAR OF REPORT December 31, 200/

UTILITY NAME: EAST PASCO UTILITIES, TWO.
SYSTEM NAME/COUNTY: EAST PASCO UTILITIES, TWO, HASCO

ACCT. ACCUNT NAME AT BEGINNING (val. 18) ACCRUALS CREDITS (A+e) TOTAL (REDITS) NO. (a) (b) (c) (d) (e) (d) 304 Structures and Improvements \$ 4/53 \$ 4/53 \$ 4/53 305 Lake, River and Other Intakes (f 26.0) f 778 \$ 4/53 306 Lake, River and Other Intakes (f 26.0) f 778 \$ 4/53 307 Walls and Springs (f 26.0) f 778 f 778 308 Supply Mains f 778 f 724 f 778 310 Pover Generation Equipment f 26.25 f 24.9 f 718 310 Pover Generation Equipment f 26.25 f 24.9 f 24.9 320 Water Treatment Equipment f 26.25 f 27.0 f 24.9 331 Services f 778 f 27.0 f 24.9 332 Services and Meter Installations f 27.2 f 27.0 333 Services and Meter Installations f 47.7 f 47.7 344		ANALYSIS OF ENTRIE	SIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION	CUMULATED DE	PRECIATION	
S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 4039 S 452 S (d+e) S 40335 S (d+e	Ę		BALANCE		OTHER	TOTAL
S 4639 (d+e) (d+e) (d+e) (d+e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	ACCI.		AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
\$ 4,039 \$ 452 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ġ ē	ACCOUNT NAME	OF YEAR		,	(d+e)
\$ 4639 \$ 452 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		(10)	(5)	(g)	(e)	(f)
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	307	Other contracts of Landson				
13606 1378 1620 1560 15606 1630	100	ou uctures and improvements			÷	\$ 452
15 6/0 1778 19 19 19 19 19 19 19 1	305	Collecting and Impounding Reservoirs				
13606 1378 1987 1984 1985	306	Lake, River and Other Intakes				
28606 (427) 28606 (427) 28606 (427) 25605 2187 25605 2187 25605 2187 25605 2187 25605 2187 25605 2187 25605 2187 25605 21278 2572 21278 2572 21278	307	Wells and Springs	0/951	9771		0441
\$4606 1227 17952 12249 12352 12449 12562	308	Infiltration Galleries and Tunnels				17,10
\$ 17953	309	Supply Mains	28606	1227		727
1952 5449 63 6449 63 64 64 64 64 64 64 64	310	Power Generation Equipment	9/22	-0-		100
17452 518 51	311	Pumping Equipment	7			
13,258 5,18 5,17 5,17 5,17 5,17 5,17 6,3 6	320	Water Treatment Equipment	17952	1249		1140
\$\frac{91776}{25605} \frac{5/117}{23805} \frac{5/117}{23805} \frac{5/117}{23805} \frac{5/117}{23805} \frac{5/117}{23805} \frac{6/510}{1620} \frac{6/5}{1620} \f	330		12,258	418		61.0
25605 25605 190792 1495 1694 1994 4779 4779 4779 4779 411 502 502 503 503 503 503 503 503 503 503	331	Transmission and Distribution Mains	744/6	6/1/2		6/1/2
196,792 18510 18	333		25,605	2389		1289
\$ 407367 \$ 32,278 \$ -0-	334	Meters and Meter Installations	190797	18510		10/50/
\$ 407367 \$ 32,278 \$ -0-	335	Hydrants	1495	162		147
\$ 407367 \$ 32,278 \$ -0-	336	_				
\$ 407367 \$ 32,278 \$ -0 \$ 32,2	339	Other Plant Miscellaneous Equipment			- AND STATE OF THE	
\$ 407367 \$ 32,278 \$o \$ 32,2	340	Office Furniture and Equipment	99	101		-0-
\$3273 \$12.22 \$407.367 \$ 32,278 \$ -0-	341	Transportation Equipment	#661	63		63
\$273 \$132 \$02 \$407367 \$ 32,278 \$ -0-	342	Stores Equipment				
\$ 407367 \$ 32,278 \$ -0-	343	Tools, Shop and Garage Equipment	4778	//#		1/#
\$ 407367 \$ 32,278 \$ -0- \$ 32,2	344	Laboratory Equipment				
\$ 407367 \$ 32,278 \$ -0- \$ 32,2	345	Power Operated Equipment				
\$ 407367 \$ 32,278 \$ -0- \$ 32,2	346	Communication Equipment				
\$ 407367 \$ 32,278 \$	347	Miscellaneous Equipment	3273	502		205
\$ 407.367 s 32,278 s	348	Other Tangible Plant				
\$ 407.367 \$ 32,278 \$						Total S
\$ +0/36/ \$ 33,278 \$ -0-	TOTAL		1/2221	7		
	IOIAL W	ATEK ACCOMULATED DEPRECIATION	40,367	32,278	0	

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

W-6(a)GROUP

December 31, 200/ YEAR OF REPORT

UTILITY NAME: EAST PASCO CHILITIES, TAKE. SYSTEM NAME/COUNTY: EAST PASCO CHILITIES, TALE, PASCO

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

				10 F302	(2.1100)	
V CT		DI ANT	CATVACE AND	DEMOVA!	I ECE	
NO.	ACCOUNT NAME	PLANI RETIRED	SALVAGE AND INSTIRANCE	KEMOVAL AND OTHER	CHARGES	BALANCE AT
				CHARGES	(g-h+i)	(c+f-k)
(a)	(b)	(g)	(h)	Ξ) (I)	
304	Structures and Improvements	\$	\$	\$	S	16## \$
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes		The state of the s		C. Addison	
307	Wells and Springs			Table 1		17300
308	Infiltration Galleries and Tunnels					000-11
309	Supply Mains					29.032
310	Power Generation Equipment		and the second second		To the state of th	9/12
311	Pumping Equipment					7,6
320	Water Treatment Equipment					19201
330	Distribution Reservoirs and Standpipes					12776
331	Transmission and Distribution Mains		, M			268 76
333	Services					27.894
334	Meters and Meter Installations			THE CONTRACT OF THE CONTRACT O		209302
335	Hydrants	-				1657
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					99
341	Transportation Equipment					2057
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					5/90
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					The control of the co
347	Miscellaneous Equipment					3775
348	Other Tangible Plant					
TOTAL W	TOTAL WATER ACCUMULATED DEPRECIATION \$	0 1	-0	101	-0- \$	s 439,645

W-6(b)GROUP A

UTILITY NAME: <u>EAST PASCO UTILITIES</u>, INC.

SYSTEM NAME/COUNTY: <u>EAST PASCO UTILITIES</u>, INC. PASCO

YEAR OF REPORT
December 31, 200/

CONTRIBUTIONS IN AID OF CONSTRUCTION **ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$_421,040
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	W-8(a) W-8(b)	\$ 6,325
Total Credits		\$6,325
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 427,365

f any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.	
Explain all debits charged to Account 271 during the year below:	
	* 1 to at

UTILITY NAME:

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 200/

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. PASCO

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
METER INSTALLATION FEE METER INSTALLATION FEE PLANT CAPACITY CHARGE	9 / 6	\$ /25 	\$ 1,125 100 5,100
Total Credits			\$ <u>6,325</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

CONTRIBUTIONS IN AID OF CONST DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 244 <u>,073</u>
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ <i>17,435</i>
Total debits	\$
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$ <u>261,508</u>

YEAR OF REPORT December 31, 2001

UTILITY NAME: EAST PASCO UTILITIES, INC.

SYSTEM NAME/COUNTY: EAST PASCO UTILITIES, INC. / PASCO

WATER 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

WHICH CASH OR PROPERTY WAS RECEIVED I DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$
Total Credits		\$

UTILITY NAME:	E Pasco Ut
SYSTEM NAME / COUNTY:	Paseu

YEAR OF REPORT
December 31,203

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
	Water Sales:			187
460	Unmetered Water Revenue		 	\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	1629	1653	212077
461.2	Sales to Commercial Customers	3,0	32	212,077
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			The state of the s
461.5	Sales Multiple Family Dwellings	1677	1685	44 100
	Total Metered Sales			\$ 223,088
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			The second secon
	Total Fire Protection Revenue			s -o-
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	1622	1625	\$ 223,088
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allow	vance for Funds Prudent	tly Invested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			2,335
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 2,335
	Total Water Operating Revenues			s225,423

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

UTILITY NAME:

YEAR OF REPORT December 31, 200/

UTILITY NAME: EAST PASCO UTILITIES, INC. PASCO

SYSTEM NAME/COUNTY: EAST PASCO UTILITIES, INC. PASCO

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 975.3	¢.	
603	Salaries and Wages - Employees Salaries and Wages - Officers,	\$ <u>9,753</u>	2	\$
003	Directors and Majority Stockholders	14825		
604	Employee Pensions and Benefits	77,8 23		
610	Purchased Water			
615	Purchased Power	5,968	5,968	
616	Fuel for Power Purchased	3,700	3,700	
618	Chemicals	1999		
620	Materials and Supplies	18,207		
631	Contractual Services-Engineering	737		
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	39,645		
635	Contractual Services - Testing	13/8/		
636	Contractual Services - Other	17,081		
641	Rental of Building/Real Property	2,869		
642	Rental of Equipment			
650	Transportation Expenses	2,9/4	1,457	
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses	55,594		
Т	otal Water Utility Expenses	\$ <u>170,673</u>	s <u>7,425</u>	s <u>-o-</u>

UTILITY NAME:

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. PASCO

YEAR OF REPORT
December 31,200/

WATER EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER	WATER	TRANSMISSION	TRANSMISSION		
TREATMENT	TREATMENT		& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(i)	(k)
\$ <u>4,876</u>	\$	\$	\$	\$	\$
1				J	
					14.825
1,899 3104					
9/04			9/03		
	737		9		
39645					
1181					
39,645 ,18/ ,7,08/					· · · · · · · · · · · · · · · · · · ·
7 /3007					2869
					1,457
					570/
					<i>55,</i> 594
s 73,786	\$ <i>737</i>	s	\$ 9/03	\$\$	s74,745
75,70		Ψ <u></u>	* 	Ψ <u></u>	75,779
					L

UTILITY NAME:	11.24	:	YEAR OF REPO December 31,
SYSTEM NAME / COUNTY ·			

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0	4/99	e300	3999	0166
February	0	619/	300	5896	6196
March	<u></u>	6095	300	5775	6075
April		4426		4126	4436
May		3633	Manual Part 199	3433	3133
June		2299		1997	2257
July		=2339	5 22	2139	<u> </u>
August		1979		1879	1979
September		1912		<u> 1918 </u>	19/3
October		3529	300	3029	3529
November December		3877		3577	3 4 9 9
	#	7063		3863	7043
Total for Year		44525	3900	41625	41/125
If water is purchased for resale, indicate the following: Vendor Point of delivery					
If water is sold to other water utilities for redistribution, list names of such utilities below:					

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
1969 6" Well & Vice 1974 10" Well announces	5,066 14 000 5,001	360 000 200 000 200 000	GROUNG GROWING

W-11 GROUP | SYSTEM <u>F PU</u>

UTILITY NAME: EAST PASCO UTILITIES, INC.

SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, INC./

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	425,000
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	3 tanks Total Do,000 6013
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination Only
L	IME TREATMENT
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:
	FILTRATION
Type and size of area:	
Pressure (in square feet): Non e	Manufacturer:
Gravity (in GPM/square feet):	Manufacturer:

YEAR OF REPORT December 31,200/

YSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. PASCO

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residen	tial	1.0	1653	1653
5/8"	Displacement	1.0	3 a	30
3/4"	Displacement	1.5		
1"	Displacement	2.5	7	325
1 1/2"	Displacement or Turbine	5.0		15.0
2"	Displacement, Compound or Turbine	8.0	new /	8-0
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	· 215.0		
		Total Water System	Meter Equivalents	19/0:3

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:	<u></u>	

UTILITY NAME:

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. PASCO

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.				
1. Present ERC's * the system can efficiently serve. 1800 FRC 5				
2. Maximum number of ERCs * which can be served.				
3. Present system connection capacity (in ERCs *) using existing lines. 1200 15				
4. Future connection capacity (in ERCs *) upon service area buildout.				
5. Estimated annual increase in ERCs *. 10 FRC 5				
6. Is the utility required to have fire flow capacity?				
7. Attach a description of the fire fighting facilities.				
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system				
9. When did the company last file a capacity analysis report with the DEP? Were				
10. If the present system does not meet the requirements of DEP rules:				
a. Attach a description of the plant upgrade necessary to meet the DEP rules.				
b. Have these plans been approved by DEP?				
c. When will construction begin?				
d. Attach plans for funding the required upgrading.				
e. Is this system under any Consent Order with DEP?				
11. Department of Environmental Protection ID# <u>65/0/47</u>				
12. Water Management District Consumptive Use Permit # <u>QO OOQOBO, OY</u>				
a. Is the system in compliance with the requirements of the CUP?				
b. If not, what are the utility's plans to gain compliance?				

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

WASTEWATER OPERATION SECTION

UTILITY NAME:

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 2001

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 EAST PASCO UTILITIES, INC. PASCO	CERTIFICATE NUMBER 098-5	GROUP NUMBER A

YEAR OF REPORT December 31, 200

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. /PASCO

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	s 476.422
	Less: Nonused and Useful Plant (1)	J-4(u)	
108	Accumulated Depreciation	S-6(b)	295,922 680 366,399
110	Accumulated Amortization		680
271	Contributions In Aid of Construction	S-7	366,399
252	Advances for Construction	F-20	
	Subtotal		\$ <i><186,579</i> }
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	s 267,074
	Subtotal		\$ 267,074 \$ 80,495
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	31,765 9,662 23,679
	WASTEWATER RATE BASE		\$
	WASTEWATER OPERATING INCOME	S-3	\$\$
ACHIEV	ED RATE OF RETURN (Wastewater Operating Income / Wast	ewater Rate Base)	38.9%_

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 December 31, 200/

UTILITY NAME: <u>EAST PASCO UTILITIES, INC.</u>

SYSTEM NAME / COUNTY: <u>EAST PASCO UTILITIES, INC.</u> PASCO

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues		
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 247,902
	Net Operating Revenues	S-9(a)	\$ 247,902 \$ 247,902
401	Operating Expenses	S-10(a)	\$ 181.431
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	/3,82 /0,735
	Net Depreciation Expense		2-0/
406	Amortization of Utility Plant Acquisition Adjustment	F-7	\$ 3086
407	Amortization Expense (Other than CIAC)	F-8	1,512
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income 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		/1,156 3,959 3,756 68 \$ /6,939
	Utility Operating Expenses		\$ 203,004
	Utility Operating Income		\$
520	Add Back:		
530 413	Guaranteed Revenue (and AFPI) Income From Utility Plant Leased to Others	S-9(a)	\$
413	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$

YEAR OF REPORT December 31, 200/

UTILITY NAME: EAST PASCO UTILITIES INC.
SYSTEM NAME / COUNTY: EAST PASCO UTILITIES INC. / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

CURRENT	YEAR	(J)	3972	5%	3,460	16,626		67696	186591	8500	103,474	18,600					19574	11-6						7887	, 65	750		7557				1661	126	8 476 422
	RETIREMENTS	(e)	\$																															-0- \$
	ADDITIONS	(p)	\$		A CONTRACT C		The second secon										876									750								9291 s
PREVIOUS	YEAR	(c)	997 \$	540	3460	16,626		6#676	165'961	<i>ξ</i> 5∞	103.474	18,600					86981							7882	65			1555				15%		<i>7627127</i> s
	ACCOUNT NAME	(b)	Organization	741	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.	NO.	(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.

 $\frac{\text{S-4(a)}}{\text{GROUP}}$

YEAR OF REPORT December 31, 2001

UTILITY NAME: EAST PASCO UTILITIES, INC. SYSTEM NAME/COUNTY: EAST PASCO UTILITIES, INC. PASCO

	7.	GENERAL	PLANT	(k)				1.951							•												9	750		7555				15%		116,51
	9. BECLAIMED	WASTEWATER	DISTRIBUTION PLANT	(i)	\$																															-O
	S. SECLAIMED	WASTEWATER	TREATMENT PLANT	(i)	\$																														•	S - 0 -
F MATRIX	4.	TREATMENT	AND DISPOSAL	(i)	\$		3/10																													3/10
STEWATER UTILITY PLANT MATRIX	.3	SYSTEM	PUMPING PLANT	(i)	\$	7	350	4675											18.574							788Z	N									3248/
WASTEWATER	.2	COLLECTION	PLANI	(h)	\$					6,648	165'961	8500	103,474	18600																						8 424114
	1.	INTANGIBLE	PLANI	(g)	99 7 \$	546																														8 806
		ACCOUNT NAME		(b)	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	1 ools, Shop and Carage Equipment	Downer Operated Equipment	rower Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Langible Plant	Total Wastewater Plant
		ACCT.	Š.	(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	305	200	396	397	398	

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

 $\frac{S-4(b)}{GROUP}$

EAST PASCO UTILITIES, INC. /PASCO

YEAR OF REPORT
December 31, 200/

SYSTEM NAME / COUNTY:

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C (e)
354	Structures and Improvements	27		3.704
355	Power Generation Equipment			
360	Collection Sewers - Force	27		3.704
361	Collection Sewers - Gravity	40		2.500
362	Special Collecting Structures	60		1.667
363	Services to Customers	35		2.857
364	Flow Measuring Devices	5		20,000
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment	15		6.667
375	Reuse Transmission and			
	Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	15		6.667
390	Office Furniture and Equipment	15		6.667 6.667
391	Transportation Equipment	6		16,667
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	15		6.667
394	Laboratory Equipment			1
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment	10		/0.000
398	Other Tangible Plant			
Wastewater	Plant Composite Depreciation Rate *	<i>N/A</i>	N/A	N/A

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

YEAR OF REPORT December 31, 200/

UTILITY NAME: EAST PASCO UTILITIES, INC., SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, INC. / PASCO

N	TOTAL	(d+e)	(I)	9/9	1656	4915	142	1956	-0-					1276	91-26					0	101	43		701				651		13821	
ED DEPRECIATIO	OTHER CREDITS *	(3)	(2)	9								The state of the s									***************************************									0 - \$	
R ACCUMULATE	ACCRUALS	(F)	(1)		1856	4915	747	2956	-0-					1276	, , ,					101	101	63		491				159		12851	
IN WASTEWATE	BALANCE AT BEGINNING	OF YEAR	d>07 3		47025	122,844	7967	62,026	18600					13.035						7887	59"	101		833				196		10/287 8	
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	ACCOUNT NAME	(k)	Structures and Improvements				Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	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 Depreciable Wastewater Plant in Service	
	ACCT. NO.	(8)	354	355	360	361	362	363	364	365	366	367	370	371	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total De	

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

 $\frac{\text{S-6(a)}}{\text{GROUP}} A$

YEAR OF REPORT December 31, 200/

UTILITY NAME: EAST PASCO UTILITIES INC. PASCO SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, INC. PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMILATED DEPRECIATION

BALANCE AT ES END OF YEAR (c+f-j)	\$5 474 \$5 616 \$108 \$108 \$108 64 982 (8,600 14,311	\$ 295,822
TOTAL CHARGES (g-h+i)	\$	8
COST OF REMOVAL AND OTHER CHARGES	м	3
PLANT SALVAGE AND REMOVAL TOTAI RETIRED INSURANCE AND OTHER CHARGES CHARGES (g.h+i)	S	101
PLANT RETIRED	S	101
ACCOUNT NAME	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 Transmission and Distribution System Treatment and Disposal Equipment Plant Sewers Outfall Sewer Lines Other Plant Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Communication Equipment Power Operated Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant	Total Depreciable Wastewater Plant in Service
ACCT.	354 355 360 361 362 363 364 365 366 367 370 371 371 372 389 390 391 392 393 394 395 396 397	Total D

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

 $\frac{S-6(b)}{GROUP}$

UTILITY NAME: <u>EAST PASCO UTILITIES, INC.</u>

SYSTEM NAME/COUNTY: <u>EAST PASCO UTILITIES, INC.</u> PASCO

YEAR OF REPORT December 31, 200/

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 366,399
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-8(a) S-8(b)	\$
Total Credits		\$
Less debits charged during the year (All debits charged during the year must be explained below)		so-
Total Contributions In Aid of Construction		\$366,399

	Explain all debits charged to Account 271 during the year below:
_	
_	
_	
_	
_	
_	
_	

UTILITY NAME:

YEAR OF REPORT December 31, 200

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. /PASCO

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)
N/A		\$	\$
Total Credits			\$

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRICTIONS IN AID OF CONSTRUCTION

DESCRIPTION (2)	WASTEWATER
Balance first of year	(b) \$ 256,339
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ /o,735
Total debits	\$
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$ <u>267,074</u>

UTILITY NAME: <u>EAST PASCO UTILITIES, INC.</u> PASCO

YEAR OF REPORT December 31, 2001

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)
		\$
		`
Total Credits		\$

UTILITY NAME: EAST PASCO UTILITIES, INC.

SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, INC. PASCO

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
(a)	WASTEWATER SALES	137		
521.1 521.2 521.3 521.4 521.5 521.6	Flat Rate Revenues: Residential Revenues Commercial Revenues Industrial Revenues Revenues From Public Authorities Multiple Family Dwelling Revenues Other Revenues			\$
521	Total Flat Rate Revenues			\$
522.1 522.2 522.3 522.4 522.5	Measured Revenues: Residential Revenues Commercial Revenues Industrial Revenues Revenues From Public Authorities Multiple Family Dwelling Revenues		237	226,825 20,867
522	Total Measured Revenues	25	1060	\$
523 524 525	Revenues From Public Authorities Revenues From Other Systems Interdepartmental Revenues			
	Total Wastewater Sales	<u> </u>	<u> </u>	s <u>247,692</u>
	OTHER WASTEWATER REVENUES			
530 531 532 534 535 536	Guaranteed Revenues Sale of Sludge Forfeited Discounts Rents From Wastewater Property Interdepartmental Rents Other Wastewater Revenues (Including Allowance for Funds Prude	ently Invested or AFPI)		210
	Total Other Wastewater Revenues			\$ 210

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

Į	ITII	ITY	NA	ME:

EAST PASCO UTILITIES, INC. PASCO

YEAR OF REPORT
December 31,200/

SYSTEM NAME / COUNTY:

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(D)	(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			
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			
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$ <i>247,902</i>

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

YEAR OF REPORT December 31, 200/

UTILITY NAME: EAST PASCO UTILITIES, TWE,

SYSTEM NAME / COUNTY: EAST PASCO UTILITYES, TAR, PASCO

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

_											-																_	_					 -,		_
9	THE PARTY OF	& DISPOSAL	EXPENSES -	MAINTENANCE (i)	\$													7					manager of the second											101	
Š	TOTATATA	& DISPOSAL	EXPENSES -	OPERATIONS (h)	\$				72/55					0/19								The same of the sa										-		\$ 25,865	
4	:	PUMPING	EXPENSES -	MAINTENANCE (g)	\$																		1 2 20000000000000000000000000000000000											0	
3	2	PUMPING	EXPENSES -	OPERATIONS (f)	7986 s						1221																							\$ 5,085	
2	!	COLLECTION	EXPENSES.	MAINTENANCE (e)	\$										0000/					7439												T Total Control		\$ (7,439	
-	!	COLLECTION	EXPENSES-	OPERATIONS (d)	\$													23,283								-								\$ 23,783	`
		CURRENT	YEAR	(c)	8265 S		6446		79/55		1221			011.9	10,000			23.283		7439	1685		209										35,129	18/431	`
			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.	NO.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	260	992		167	770	775	Tot	

YEAR OF REPORT December 31. 200

UTILITY NAME: EAST PASCO HILLTLES INC.
SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, INC.

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		WASIEWAIE	ALER UTLITT EAFENSE ACCOUNT MATRIX	ENSE ACCOUNT	MAIKIA		
		•	х.	ر.	91.	-	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
ACCT.		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
Š.	ACCOUNT NAME	ACCOUNTS	GENEKAL	Chenses-	MAINTENANCE.	EXPENSES-	MAINTENANCE.
(a)	(b)	(j)	EAFENSES (k)	OFERATIONS (I)	MAINTENANCE (m)	OFERATIONS (n)	MAIN LENANCE (0)
701	Salaries and Wages - Employees	1987 s	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers,	,					
	Directors and Majority Stockholders		6479				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense			i.			
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees	The remainder of the second of					
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		5891				
742	Rental of Equipment						
750	Transportation Expenses	Annual Market Art	209				
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
. 759	Insurance - Other						
760	Advertising Expense						
992	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense						
767	Regulatory Commission ExpOther	The state of the s					
770	Bad Debt Expense						
775	Miscellaneous Expenses		35,129				
To	Total Wastewater Utility Expenses	<i>7987</i>	\$ 46.895	-0- \$	0	-0-	-O- \$

S-10(b) GROUP

YEAR OF REPORT December 31, 200

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. /PASCO

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residen	tial	1.0	/23 7	1223
5/8"	Displacement	1.0		3 :
3/4"	Displacement	1.5	- Samuel Comment	
1"	Displacement	2.5	1	35
1 1/2"	Displacement or Turbine	5.0		10.0
2"	Displacement, Compound or Turbine	8.0	1	4.23
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Meter Equiva	llents		2725

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:					
	4.25 c		.475		

ITY NAME: <u>EAST PASCO UTILITIES, INC.</u>
TEM NAME / COUNTY: <u>EAST PASCO UTILITIES, INC.</u>/PASCO

YEAR OF REPORT December 31, 200/

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	Treatmen	- by asi	OUNTY
Basis of Permit Capacity (1)	WWTP		
Manufacturer			
Type (2)	**************************************		;
Hydraulic Capacity			
Average Daily Flow	4		
Total Gallons of Wastewater Treated	29852,00	**************************************	
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.

YEAR OF REPORT December 31, 200

UTILITY NAME: <u>EAST PASCO UTILITIES, INC.</u>
SYSTEM NAME/COUNTY: <u>EAST PASCO UTILITIES, INC.</u>/PASCO

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served
2. Maximum number of ERCs* which can be served
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout
5. Estimated annual increase in ERCs*
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP?
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP?
12. Department of Environmental Protection ID#

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