### CLASS "A" OR "B"

FEB 5 2003

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

### ANNUAL REPORT

OF

WS017-02-AR
East Pasco Utilities, Inc.
P. O. Box 370
Port Richey, FL 34673-0370

Submitted To The

### STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

Form PSC/ECR 003-W (Rev. 12/99)

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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.
			2. 3. 4. Signature of Chief Executive Officer of the utility) *  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
December 31, 2002

EASTI	PASCO UTILITIES. INC. County: 1	) 45co
	(Exact Name of Utility)	
EAST	exact mailing address of the utility for which normal correspondence should be sent:  PASCO UTILITIES, INC.	
NEWF	TEE TIME CIRCLE ORT RICHEY, FL 34654	
Telephone:	(727) 845-3199	
E Mail Address		
WEB Site:		
Sunshine State	One-Call of Florida, Inc. Member Number	
STE	ess of person to whom correspondence concerning this report should be addressed:	
7819 TAMP	N. DALE MABRY HWY., SUITE 214 PA, FLORIDA 33614	
Telephone:	813) 990-7712	
List below the a EAST //830 NEW	Address of where the utility's books and records are located:  PASCO UTILITIES, INC.  FIEE TIME CIRCLE  PORT KICHEY, FL 34654	
	727) 845-3199	
List below any	groups auditing or reviewing the records and operations:	
·		-
Date of original	organization of the utility: 7/18/88	
Check the appro	opriate business entity of the utility as filed with the Internal Revenue Service	
Indiv	vidual Partnership Sub S Corporation 1120 Corporation	
List below every	y corporation or person owning or holding directly or indirectly 5% or more of the voti	ng securities
	Name	Percent <u>Ownership</u>
1.	JACQUELINE TURCO	100%
2. 3.		
4.	<b>b</b> *	
5.		
6.		
7. 8.		
9.		
10		

### DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE 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 ACCOUNTANT	N/A LEDGERRUS ACCOUNTING	VARIOUS 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.

YEAR OF REPORT
December 31, 2002

### PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/02

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).

and the second	N/A		al en la v
			•
			•
b'			

### **COMPENSATION OF OFFICERS**

NAME  (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
JACQUELINE TURCO	PRESIDENT	100%	\$31,200
• 1	,		
		,, , , , , , , , , , , , , , , , , , ,	

### **COMPENSATION OF DIRECTORS**

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
JACQUELINE TURCO	DIRECTOR		\$ <u></u> -0-
-			
		-	

### 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 PORT RICHEY, FL E.S.G., INC.
Be a second of the second of t			E.S.G., INC.
JACQUELINE TURCO	CUSTOMER BILLING	36,000	NEWBATRICHEY, FL.
į	60 KW GENERATOR	_	E.S.G., INC.
JACQUELINE TURCO	LEASE	<u>6,000</u>	NEW PORT RICHEY, FL.
T -	100 KW GENERATOR	•	E.S.G., INC.
JACQUELINE TURCO	LEASE	15,600	NEW PORT RICHEY, FL.
<del></del>	_	•	,
JACQUELINE TURCO	TRUCK LEASE	3,600	N/A
T 7			J&JMGMT, ASSOC.
JACQUELINE TURCO	OFFICE LEASE	6,600	NEW POAT RICHEY, FL J&J Mamr. Assoc.
T -	l,		JIJ MGMT. Assoc.
JACQUELINE TURCO	LAND LEASE	3,900	NEW PORT RICHEY, FL
	İ	-	
			·
(V)			
	].		
		The second of th	

<sup>\*</sup> 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 (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
JACQUELINE TURCO	OWNER	OWNER	(d) E.S.G., INC. NEW PORT RICHEY, FL J&J MGMT. ASSOC. NEW PORT RICHEY, FL
JACQUELINE TURCO	OWNER OWNER	OWNER OWNER	NEW PORT RICHEY, FL
			·
	b		

YEAR OF REPORT
December 31, 2002

### 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.

BUSINESS OR         BOOK COST         ACCOUNT         REVENUES         ACCOUNT         EXPENSES         ACCOUNT           (a)         (b)         (c)         (d)         (e)         (f)         (g)         (g)		ASSETS		REVENUES	S	EXPENSES	S
\$	BUSINESS OR SERVIÇE CONDUCTED (a)		ACCOUNT NUMBER (c)		ACCOUNT NUMBER (e)		ACCOUNT NUMBER (g)
				69		<i>\$</i>	
	1/4						
	/ / / / /						
							-
						-	
						111111111111111111111111111111111111111	
						_	
				-			

**UTILITY NAME:** 

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 2002

### **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				
			74.07.18	

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

	vith "S". m (d)) n a supplemental	FAIR MARKET VALUE (f)	8
	sold or transferred. hase with "P" and sale v d. ted. (column (c) - colun ted. In space below or i àir market value.	GAIN OR LOSS (e)	8
d Transfer of Assets ions follow:	<ul> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the profit or loss for each item reported. (column (c) - column (d))</li> <li>(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.</li> </ul>	NET BOOK VALUE (d)	69
tions: Sale, Purchase and Transfer 3. The columnar instructions follow:	<ul> <li>(a) Enter name of rela</li> <li>(b) Describe briefly th</li> <li>(c) Enter the total recc</li> <li>(d) Enter the net book</li> <li>(e) Enter the fair mark</li> <li>(f) Enter the fair mark</li> </ul>	SALE OR PURCHASE PRICE (c)	8
Part II. Specific Instruc	ftransactions to include: uipment 1d and structures curities tock 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 -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)	
	7		

### FINANCIAL SECTION

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHER	REF.		DDEVIOUS	<b>T</b>	CUDDENC
NO.	ACCOUNT NAME		<b>.</b> '	PREVIOUS		CURRENT
(a)		PAGE		YEAR	1	YEAR
(a)	(b) UTILITY PLANT	(c) "	1	(d)	+-	(e)
101-106						
	Utility Plant	F-7	\$	1,289,252	\$	1,294,761
108-110	Less: Accumulated Depreciation and Amortization	F-8		736,927		1,294,761 782,195
	Net Plant		\$	552,325	\$_	511,966
114-115	Utility Plant Acquisition adjustment (Net)	F-7		24,205	╁╌	21,180
116 *	Other Utility Plant Adjustments			<i>a1,2</i> 0	-	<i></i>
	Total Net Utility Plant		\$	<i>576,53</i> 0	\$_	533,146
	OTHER PROPERTY AND INVESTMENTS				<b>†</b>	
121	Nonutility Property	F-9	\$		\$	
122	Less: Accumulated Depreciation and Amortization		<b> </b> *		Ψ	
	Net Nonutility Property		\$	-0-	\$	
123	Investment In Associated Companies	F-10	Ψ		₽	
124	Utility Investments	F-10			l –	
125	Other Investments	F-10			-	
126-127	Special Funds	F-10			_	
	Total Other Property & Investments  CURRENT AND ACCRUED ASSETS		\$	-0-	\$	
131	Cash		_	0.40.		
132	Special Deposits	F 0	\$	92,692	\$	122,908
133	Other Special Deposits	F-9				
134	Working Funds	F-9				
135	Temporary Cash Investments					
141-144	Accounts and Notes Receivable, Less Accumulated	ļ				
1717174	Provision for Uncollectible Accounts	Е 11				
145	Accounts Receivable from Associated Companies	F-11		229,811	l —	238,584
146	Notes Receivable from Associated Companies	F-12				
151-153	Notes Receivable from Associated Companies  Material and Supplies	F-12				
161	Stores Expense		<b></b>			
162	Prepayments	<b> </b>		-	l	
171	Accrued Interest and Dividends Receivable	ļ ————————————————————————————————————				
172 *	Rents Receivable					
173 *	Accrued Utility Revenues				<b>]</b>	
173		F 10		A== -	I —	
1/4	Misc. Current and Accrued Assets	F-12		8,735		<i>8,735</i>
	Total Current and Accrued Assets		\$	331,2 <i>3</i> 8	\$	

<sup>\*</sup> 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		\$	\$
	TOTAL ASSETS AND OTHER DEBITS	,	\$ <i>907,768</i>	\$ <u>903,373</u>

<sup>\*</sup> Not Applicable for Class B Utilities

### NOTES TO THE BALANCE SHEET

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

NA

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AN	REF.		PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	l	YEAR	YEAR
(a)	(b)	(c)	ŀ	(d)	(e)
(/	EQUITY CAPITAL		<b>.</b>	(u)	
201	Common Stock Issued	F-15	\$	5,000	\$
204	Preferred Stock Issued	F-15	<b>1</b> "─		\$5,000
202,205 *	Capital Stock Subscribed	1 13	1 —		
203,206 *	Capital Stock Liability for Conversion		1 -	····	
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 —		
	Capital Stock				
211	Other Paid - In Capital		1 -	292,858	101 050
212	Discount On Capital Stock			<u> </u>	292,858
213	Capital Stock Expense		1		
214-215	Retained Earnings	F-16	1	L59,091>	<44,065>
216	Reacquired Capital Stock		l	10,5117	
218	Proprietary Capital		1 -		
	(Proprietorship and Partnership Only)				
	Total Equity Capital  LONG TERM DEBT		\$	238,767	\$2 <i>53</i> ,793
221	Bonds	E 15	i		
222 *	Reacquired Bonds	F-15	l —		<u> </u>
223	Advances from Associated Companies	F-17	l —		
224	Other Long Term Debt	F-17			
	Total Long Term Debt		\$	-0-	\$
	CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		l	66,324	70,439
232	Notes Payable	F-18		66,324 123,314	123,314
233	Accounts Payable to Associated Companies	F-18			
234	Notes Payable to Associated Companies	F-18			
235	Customer Deposits			5,870	<i>5,835</i>
236	Accrued Taxes	W/S-3		21,302	21,157
237	Accrued Interest	F-19		104,423	100,666
238	Accrued Dividends				
239	Matured Long Term Debt				
240	Matured Interest				
241	Miscellaneous Current & Accrued Liabilities	F-20		82,586	82,586
	Total Current & Accrued Liabilities		\$	403,819	\$ <u>403,997</u>

<sup>\*</sup> Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITI CAITTAL AND	REF.	П	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	YEAR
(a)	(b)	(c)		(d)	(e)
	DEFERRED CREDITS		<b>—</b>		
251	Unamortized Premium On Debt	F-13	\$	-	\$
252	Advances For Construction	F-20	1 -		
253	Other Deferred Credits	F-21	_		
255_	Accumulated Deferred Investment Tax Credits		1 -		
	Total Deferred Credits		\$	-0-	\$
	OPERATING RESERVES		Г		
261	Property Insurance Reserve		\$		\$
262	Injuries & Damages Reserve		1		
263	Pensions and Benefits Reserve				
265	Miscellaneous Operating Reserves				
	Total Operating Reserves		\$	-0-	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$	723,764	\$ <u>802,414</u>
272	Accumulated Amortization of Contributions			_	1
	in Aid of Construction	_F-22		528,582	556.831
	Total Net C.I.A.C.		\$_	265,182	\$ <u>245,583</u>
	ACCUMULATED DEFERRED INCOME TAXES	i.			
281	Accumulated Deferred Income Taxes -				
	Accelerated Depreciation		\$		\$
282	Accumulated Deferred Income Taxes -				
	Liberalized Depreciation				•
283	Accumulated Deferred Income Taxes - Other				
	Total Accumulated Deferred Income Tax		\$	-0-	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$_	907,768	\$ 903,373

### 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)	\$	473,325	\$ <u>479,149</u>
	Net Operating Revenues		\$	473,325	\$ <u>479,149</u>
401	Operating Expenses	F-3(b)	\$	352,104	\$ 385,07/
403	Depreciation Expense: Less: Amortization of CIAC  Net Depreciation Expense	F-3(b) F-22	\$ \$	46,099 28,170	\$ <u>45,7%</u> 18,349
	Net Depreciation Expense		<b>)</b> _	17,929	\$
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	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 40,250 413,380	3025 72 37,239 \$ 442,954
	Net Utility Operating Income		\$	<i>59,945</i>	\$27/95
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)]		\$	59,945	\$2 <u>7</u> ,195

<sup>\*</sup> 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)
221,846	\$ <i>248,3</i> 03	\$
\$ <u>221,846</u>	\$ <i>248,3</i> 03	\$
\$ 190,298	\$ 194.773	\$
31,883 17.440	3913  0809	
\$	\$3104	\$
1,512 36 21,795	1513 36 15,444	
\$228 <u>,084</u>	\$ 214,870	\$
\$ <i>&lt; 6,238</i> >	\$3 <i>3,433</i>	\$
\$ <u> </u>	\$ <u>33,433</u>	\$

<sup>\*</sup> Total of Schedules W-3 / S-3 for all rate groups.

### **COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR (e)
Total Util	ity Operating Income [from page F-3(a)]		\$	59,945	\$	27,195
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$		\$	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work				J*	
419	Interest and Dividend Income			1,799		125
421 -	Nonutility Income		<b> </b>	218	l —	2541
426	Miscellaneous Nonutility Expenses		1		l	
	Total Other Income and Deductions		\$	2,017	\$	2,666
	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	\$	17,986	\$	14835
428	Amortization of Debt Discount & Expense	F-13			l —	7,500
429	Amortization of Premium on Debt	F-13				_
	Total Interest Expense		\$	17,986	\$	14835
	EXTRAORDINARY ITEMS	-				
433	Extraordinary Income		\$	i	s	
434	Extraordinary Deductions		<b>*</b>		Ψ	
409.30	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		\$	- 0-	\$	-0-
	NET INCOME		\$	43,976	\$	15,026

Explain Extraordinary Income:	
	ė'
A	

### 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	\$ 818.339	\$ 476,422
108	Less: Nonused and Useful Plant (1) Accumulated Depreciation	F.0		
110	Accumulated Depreciation	F-8 F-8	471,528 716	309,835
271	Contributions In Aid of Construction	F-22	436,015	7/6 364,399
252	Advances for Construction	F-20	759,575	
	Subtotal		\$_ <i>&lt;89,920</i> )	\$ <200,528>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	278,948	277,883
	Subtotal		\$ <i> 87,028</i>	\$ 77,355
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of	F-7	31,765	31,765
	Acquisition Adjustments (2) Working Capital Allowance (3)	F-7	< 21,175> 23,787	31,765 <21,175> 24,347
	Other (Specify):			
	RATE BASE		\$\$\$\$	\$
	NET UTILITY OPERATING INCOME		\$ <62 <i>38</i>	
ACHI	EVED RATE OF RETURN (Operating Income / Rate B	ase)	< 2.79	Z 29.77%

NOTES: # - CALCULATED AT 18 OF WATER AND WASTEWATER OFM 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.

UTILITY NAME:

EAST PASCO UTILITIES, INC.

YEAR OF REPORT

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### 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	\$. 253,793 5835	1.5%	7,00	7.18
Tax Credits - Weighted Cost  Deferred Income Taxes  Other (Explain) Nor€ PAYABLE	123,314	32.2%	/2.00	3,86
Total	\$ <u>382,942</u>			11.15

	(1)	If the utility's capital structure is not used, explain which capital structure is used.			
Æ)	1				
	(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 l	oeen est	ablished.	•
		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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		,
		rent Commission Return on Equity: 10.83 %  nmission order approving Return on Equity: PSC-95-1437-FOF-WS			
,		APPROVED AFUDC RATE COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING	YEAR		
(	1	rent Commission Approved AFUDC rate:	N/A		

### EAST PASED UTILITIES, INC.

UTILITY NAME:

## SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

:	CAPITAL STRUCTURE (g)	\$ 5835	<i>56861</i> \$
OCEEDING	OTHER (1) ADJUSTMENTS PRO RATA (f)	\$	\$
IE LAST RATE PR	OTHER (1) ADJUSTMENTS SPECIFIC (e)	8	<del>9</del>
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)	6	\$
VITH THE METHODOLOGY USED IN THE LAST RATE	NON-UTILITY ADJUSTMENTS (G)	8	S
ONSISTENT WITH	PER BOOK BALANCE (b)	\$ 5835	\$ 55860/ \$
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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### UTILITY PLANT ACCOUNTS 101 - 106

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Utility Plant Leased to Other	\$ <u>8/8,339</u>	\$476,432	\$	\$
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	\$ <i>8/8,339</i> _	\$476,422	\$	\$ <i>1,394,76 </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.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment FRom 10/89 RATE ORDER (*24225 - 3/91)	\$31,765	\$	\$	\$6 <i>353</i> o
Total I	Plant Acquisition Adjustments	\$31,765	\$ <u>31,765</u>	\$	\$ <u>63,53</u> 0
115	Accumulated Amortization From 10/89 RATE ORDER (#24225 - 3/91)	\$	\$ <i>21,175</i>	\$	\$
Total A	Accumulated Amortization	\$ <u>21,175</u>	\$ <i>21,175</i>	\$	\$
Net Ac	equisition Adjustments	\$/0 <b>,5</b> 90_	\$ <i> 0,59</i> 5	\$	\$

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

DESCRIPTION (a)		WATER (b)		108 ) AND A  ASTEWATER (c)	OT RI	HER THAN EPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION				***				
Account 108	L	4.5.45					1	
Balance first of year	\$	439,645	\$	295,922	\$	•	\$	735,567
Credit during year:	1		]				ı	J
Accruals charged to:							1	
Account 108.1 (1)	\$	31,883	\$	13,913	\$		\$	45,796
Account 108.2 (2)	I		l					
Account 108.3 (2)	l —		l				]	
Other Accounts (specify):	1							
	l				<b></b>			
Salvage	<b>.</b>		l —		l —			
Other Credits (Specify):	1		l —		l —		<b>!</b> —	
Other Credits (Specify):								
T 10				_			1-	
Total Credits	\$	31,883	\$	13,9/3	\$		\$	45.796
Debits during year:	•							-
Book cost of plant retired	<b>!</b>							
Cost of Removal								
Other Debits (specify):								
Total Debits	\$	-0-	e	-0-	\$			-0-
Total Deores	Ψ		Φ		D.	***************************************	\$	
Balance end of year	\$	471,528	\$	309,835	\$		\$	781,363
ACCUMULATED AMORTIZATION		·	<b>-</b>				<del>                                     </del>	
Account 110								
Balance first of year	\$	680	\$	680	\$		\$	/360
Credit during year:					Ψ	1	Ψ	7,000
Accruals charged to:								
	\$		\$		\$		s	
Account 110.2 (2)	ļ .	36		36	*		<b>D</b>	72
Other Accounts (specify):	l				l		Ī	10-
.1							-	
T-4-1 !'	Φ.		_			· · · · · · · · · · · · · · · · · · ·		
Total credits	\$	36	\$	36	\$		\$	72
Debits during year:							1	
Book cost of plant retired			ļ					
Other debits (specify):								
Total Debits	\$	-0-	\$	- 0-	\$		\$	- 0-
	Ψ	•	Ψ		Ψ		D.	
Balance end of year	\$	716	\$	716	<b> </b> \$		\$	1,432
			-		-		*===	-1, TVF

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

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
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### 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. (d)	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.

Other Items may be grouped by classes of property.

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

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

PESCRIPTION OF SPECIAL DEPOSITS
(a)

SPECIAL DEPOSITS (Account 132):

Total Special Deposits

OTHER SPECIAL DEPOSITS (Account 133):

Total Other Special Deposits

Total Other Special Deposits

Total Other Special Deposits

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### 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** (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

CUSTOMER ACCOUNTS RECEIVABLE (Account 141):  Water  Wastewater Other  Total Customer Accounts Receivable  OTHER ACCOUNTS RECEIVABLE (Account 142):  Due From JAKE Development Miscellaneous Receivable  NOTES RECEIVABLE (Account 144):  NIR = E.S. G., Tale.  NIR = Jacqueline Turco  Total Notes Receivable  S  Total Accounts and Notes Receivable  ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)  Balance first of year  Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others  Total Additions  Deduct accounts written off during year: Utility Accounts Others	TOTAL
OTHER ACCOUNTS RECEIVABLE (Account 142):    Die From JAKE Development   \$ 44909     Miscellaneous Receivable   11,700      Total Other Accounts Receivable   \$ 11,700      Total Other Account 144 ):   NIR - E.S.G., Inc.   \$ 72,000     NIR - Jacqueline Turco   \$ 12,000     Total Notes Receivable   \$ 1000      Accumulated Provision for Uncollectibles for current year   \$ 1000     Collection of accounts previously written off   Utility Accounts     Others   Others   \$ 1000      Total Additions   \$ 1000     Deduct accounts written off during year:   Utility Accounts   Utility Accounts     Utility Accounts   \$ 1000     Deduct accounts written off during year:   Utility Accounts   Utility Accounts   Utility Accounts     Utility Accounts   \$ 1000     Deduct accounts written off during year:   Utility Accounts   Utility Accounts     Utility Accounts   \$ 1000     Utility Ac	(b)
NOTES RECEIVABLE (Account 144):  NIR - E.S.G., TAIC.  NIR - JACQUELINE TURCO  S  Total Notes Receivable  Total Accounts and Notes Receivable  ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year  Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others  Total Additions  Deduct accounts written off during year: Utility Accounts	45,931
Total Accounts and Notes Receivable  ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 ) Balance first of year  Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others  Total Additions  Deduct accounts written off during year: Utility Accounts	<i>5650</i> 9
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	136,144 238,584
Deduct accounts written off during year: Utility Accounts	
Total accounts written off \$  Balance end of year \$  \$	

5.7

### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

	Report each account receivable from ass DESCRIPTION (a)	TOTAL (b)
	N/A	\$
Total		

### NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

### MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Refundable Security Deposits Regulatory Deposits "	\$ /,735 7,000
Total Miscellaneous Current and Accrued Liabilities	\$ <i>&amp;735</i> _

YEAR OF REPORT
December 31, 2002

### 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)

\$

\$

TOTAL
(b)

\$

TOTAL
(b)

\$

\$

Total Extraordinary Property Losses

YEAR OF REPORT
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### 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	% 	\$
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	% ————————————————————————————————————	\$ \$ \$

<sup>\*</sup> Account 204 not applicable for Class B utilities.

### BONDS ACCOUNT 221

	INTEREST		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)
W/A	9/ 9/ 9/ 9/ 9/ 9/ 9/ 9/ 9/		\$
Total			\$

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

### 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.

2.	Show separately the state and federal income tax effect of items shown in Account No. 4	439
ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS
215	Unappropriated Retained Earnings: Balance Beginning of Year	(c) \$ <59091>
439	Changes to Account:  Adjustments to Retained Earnings ( requires Commission approval prior to use):  Credits:	\$\$
	Total Credits: Debits:	\$ -0- \$
	Total Debits:	\$ -0-
435 436	Balance Transferred from Income Appropriations of Retained Earnings:	\$ 15,026
437	Total Appropriations of Retained Earnings Dividends Declared: Preferred Stock Dividends Declared	\$ -0~
438	Common Stock Dividends Declared	
	Total Dividends Declared	s -o-
215	Year end Balance	\$ <44,065>
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 <44,065>
Notes to	Statement of Retained Earnings:	

## ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$
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
(a)	(b)	(c)	(d)
	%		\$ .
	%		
	%		
	%		
N/A	%		
	%		
	%		
	%		
	%		- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10
	%		
	%		
	%		
	<u></u>		
Total			Φ.
I Viai			\$

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime  $\pm$  2%, etc.)

### NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	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):  JACQUELINE TURCO (DUE ON DEMAND)	/2.00 % % % % % % % % % % % % % % % % % % %	FIXED	\$ /23,3/4
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):  N/A	9/3 9/4 9/4 9/4 9/4 9/4		\$
Total Account 234			\$

<sup>\*</sup> 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 UTILITIES, TARE.

# ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION   BEGINNING   ACCT.	ACCT. DEBIT (c)	DURING YEAR T.	INTEREST PAID DURING	
(b) (c) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	(c)			BALANCE END
69		AMOUNI (d)	YEAK (e)	OF YEAR
			8	4
Total Account 237.1 \$ \$		-0- \$	\$ -0-S	0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities  Customer Deposits  Note Payave - Jacque Turco  104,433 427	427	\$ 38	8E 38	999500/
Total Account 237.2 \$		<i>588#1</i>	<i>76581</i>	999 <sup>6</sup> 00/\$
Total Account 237 (1) \$		<i>5E871</i> / \$	\$ 19592	999500/
INTEREST EXPENSED:  Total accrual Account 237 \$		\$	(1) Must agree to F	(1) Must agree to F-2 (a). Beginning and
Less Capitalized Interest Portion of AFUDC:			Ending Balance of Accrued In (2) Must agree to F-3 (c), Current Year Interest Expense	Ending Balance of Accrued Interest.  Must agree to F-3 (c), Current  Year Interest Expense
Net Interest Expensed to Account No. 427 (2)		\$ 14,835		<u>.</u>

December 31, 2007 YEAR OF REPORT

UTILITY NAME: EAST HSGO HTLLTIES, IME.

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES **ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
GIMPLE IRA WATHELDINGS	82,471
Total Miscellaneous Current and Accrued Liabilities	82586

# ADVANCES FOR CONSTRUCTION

A	CCOUNT 252				
	BALANCE		DEBITS		
		ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)		(c)		(e)	9
	\$		8	<i>⊊</i>	\$
N/A					
Total	\$		89	\$	\$

<sup>\*</sup> 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	\$	\$

# 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	\$ 427,365	\$ <u>366,399</u>	\$	\$ 793,764
Add credits during year:	\$	\$	\$	\$ 8,650
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$ <u>436,015</u>	\$ <u>366,399</u>	\$	\$ 802,414

# 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	\$ 261,508	\$ <u>267,074</u>	\$	\$528,582_
Debits during the year:	\$ 17,440	\$	\$	\$ 28,249
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <i>278,948</i>	\$ <i></i>	\$	\$ <i>556,831</i>

# 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)	\$ <i>15,</i> 026
Reconciling items for the year:		
Taxable income not reported on books:		
CIAC RECEIVED	W-7	8,650
Deductions recorded on books not deducted for return:  BOOK DEPRECIATION IN EXCESS OF TAX DEPRECIATION CHARITABLE CONTRIBUTIONS		12816 300
PENALTIES		153
Income recorded on books not included in return:	,	
AMORTIZATION OF CIAC PREVIOUSLY TAXED.	W-86)/5-86)	28,249
Deduction on return not charged against book income:  NOL CARRYOVER TO CURRENT FISCAL YEAR.		8,696
Federal tax net income		\$
Computation of tax :		
*		

# WATER OPERATION SECTION

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 2003

### WATER 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 water financial schedules (W-2 through W-10) should be filed for the group in total. The water engineering schedules (W-11 through W-15) must be filed for each system in the group. All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number. **CERTIFICATE GROUP** SYSTEM NAME / COUNTY **NUMBER NUMBER** EAST PASCO UTILITIES, INC. / PASCO

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31,2002

**SYSTEM NAME / COUNTY:** 

EAST PASCO UTILITIES, INC. PASCO

### 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)	\$ 8/8,339
	Less: Nonused and Useful Plant (1)		8/8,55/
108	Accumulated Depreciation	W-6(b)	471518
110	Accumulated Amortization	F-8	471,528 716 436,015
271	Contributions In Aid of Construction	W-7	42/ 015
252	Advances for Construction	F-20	756,075
	Subtotal		\$ <i>&lt;89,920</i> }
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 278, <i>948</i>
	Subtotal		\$
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 <21,175> 23,787
	WATER RATE BASE		\$ 223,405
	WATER OPERATING INCOME	W-3	\$ 223,405 \$ <6,238> <2.79%>
	HIEVED RATE OF RETURN (Water Operating Income / Water	r Rate Base)	<2.79%>

\* - CALCULATED AT /8 OF WATER OFM EXPENSES.

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: EAST PASCO UTILITIES, TWO.

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

YEAR OF REPORT December 31,2∞2

### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400 469	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	W-9 W-9	\$\$ <u></u>
	Net Operating Revenues		\$2a1,846
401	Operating Expenses	W-10(a)	\$ 190,298
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	31,883 /7,440
	Net Depreciation Expense		\$ 14443
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	1,512
408.10 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses		9,983 10,505 1,307
408 409.1	Total Taxes Other Than Income Income Taxes		\$ 21,785
410.10	Deferred Federal Income Taxes		· · · · · · · · · · · · · · · · · · ·
410.11	Deferred State Income Taxes		-
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income  Utility Operating Expenses		\$ 228,084
·	Utility Operating Income		\$ 223084 \$ <6238>
	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		\$ <6,238>

EAST PASCO UTILITIES, INC.

UTILITY NAME:

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

WATER UTILITY PLANT ACCOUNTS

ACCOUNT NAME		PREVIOUS YEAR	ADDITIONS	RETIREMENTS	CURRENT YEAR
(p)		(c)	(p)	(e)	(f)
Organization \$	€4)	39°C	\$	<b>\$</b>	997 \$
Franchises		5%			240
Land and Land Rights		27302			27302
Collecting and Impounding Reservoirs		12,677			12.644
Lake, River and Other Intakes					
Wells and Springs		48.003			48003
Infiltration Galleries and Tunnels					
Supply Mains		39,253			39253
Power Generation Equipment		9122			9122
Pumping Equipment					
Water Treatment Equipment		22,878	4744		27622
Distribution Reservoirs and Standpipes		17091			17091
Transmission and Distribution Mains		114461			11##61
		80,125			80125
Meters and Meter Installations	)	315633	765		3/6.3%
		6495			5649
Backflow Prevention Devices					
Other Plant Miscellaneous Equipment					
Office Furniture and Equipment		99			79
Transportation Equipment		2744			7744
Stores Equipment		•			
Tools, Shop and Garage Equipment		1919			1919
					,,,
Power Operated Equipment					
Communication Equipment					
Miscellaneous Equipment		300%			2000
Other Tangible Plant					
TOTAL WATER PLANT		8/2,830	\$ 5509	101	\$ 8/8,339

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

W-4(a) GROUP A

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

	ιί	GENERAL	PLANT	4	0																			77	2744	7,16	19/9				30090	2/2/20	\$ 33°67	
	4. TPANSMISSION	AND	DISTRIBUTION PI ANT	(a)	S												17091	114761	80 125														0e5#19 \$	
	.3	WATER	I KEATMENT PLANT	€	8.8		27302	17/17	77.67							27622																	89529 \$	
LANT MATRIX	.2 SOURCE	OF SUPPLY	AND POMPING	(e)	\$						48003		39.153	41.6																			8/23/8	
ATER UTILLIY PLA	Τ.	INTANGIBLE	FLAINI	(p)	3992	540																											306	
WAI		CURRENT	IEAN	(c)	998	5%	27302	12,644			48,003		38,253	9/22		27,622	1,401,1	114.411	80,125	316.398	6.495			99	7744		1919				30,0%	`	8 \$ \$ \$	
		AN ENECODA		(p)	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.	;	(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		

W-4(b)GROUP A

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 2002

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. /PASCO

### BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE SERVICE	AVERAGE NET	DEPRECIATION RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	28	(4)	3.57/
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes		7	
307	Wells and Springs	27		3.704
308	Infiltration Galleries and Tunnels			<del></del>
309	Supply Mains	32		3.125
310	Power Generation Equipment	17		5.882
311	Pumping Equipment			3,000
320	Water Treatment Equipment	17	77.VV.A 1	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			70.00
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	15		6.667
341	Transportation Equipment	6		16.667
342	Stores Equipment			70.0
343	Tools, Shop and Garage Equipment	15		6.667
344	Laboratory Equipment			6.00/
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	60		1.667
348	Other Tangible Plant			7.100
Water P	lant Composite Depreciation Rate *	N/A	<i>N</i> /A	

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

December 31, 2002 YEAR OF REPORT

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		DATANCE DATANCE		OTHER	A THOU
Ę		DALAINCE		OIHER	IOIAL
ACCI.		A I BEGINNING	ACCRUALS	CREDITS *	CREDITS
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(p)	(c)	(d)	(e)	Ē
304	Structures and Improvements	/6 <i>††</i> †	\$ 457	€5	\$ 452
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	88821	8111		8441
308	Infiltration Galleries and Tunnels				
309	Supply Mains	29.833	1227		1227
310	Power Generation Equipment	9123	101		-0-
311	Pumping Equipment	4			
320	Water Treatment Equipment	19201	<i>#/L</i>		7/16
330	Distribution Reservoirs and Standpipes	12776	5/18		9/2
331	Transmission and Distribution Mains	8,893	5/1/7		5117
333	Services	47894	2289		2289
334	Meters and Meter Installations	209302	16588		19588
335	Hydrants	1657	79/		79/
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	99	101		101
341	Transportation Equipment	2057	(25)		25
342	Stores Equipment	`			
343	Tools, Shop and Garage Equipment	5/90	11/1		//#
344					
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	3775	503		507
348	Other Tangible Plant				
TOTAL W	TOTAL WATER ACCUMULATED DEPRECIATION	5#962# \$	\$ 648/6	101	E 8 6 12
		12,	J. 150		

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

December 31, 2002 YEAR OF REPORT

UTILITY NAME: EAST PASCO (HILLITIES, INC.)
SYSTEM NAME/COUNTY: EAST PASCO (HILLITIES, INC.) PASCO

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

					(COLLED)	
ACCT.		PLANT	SALVAGE AND	COST OF REMOVAL	TOTAL	DAI ANCE AT
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
(8)	3	(1)	÷	CHARGES	(g-h+i)	(c+f-k)
304	ements	3	(II) S	(I)	(E)	(I)
305	eservoirs		•		÷	4,17.
306	Lake, River and Other Intakes					The state of the s
307	Wells and Springs					77707
308	Infiltration Galleries and Tunnels					99/1/
309	Supply Mains					21010
310	Power Generation Equipment					090/0
311	Pumping Equipment	The state of the s				1100
320	Water Treatment Equipment					21001
330	Distribution Reservoirs and Standpipes					1016
331	Transmission and Distribution Mains					13,010
333	Services					20102
334	Meters and Meter Installations					22/83
335	Hydrants		A. C. C. C. C. C. C. C. C. C. C. C. C. C.			0/0/00
336	Backflow Prevention Devices					1101
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment		And the second s			
341	Transportation Equipment					3187
342	Stores Equipment					V0/2
343	Tools, Shop and Garage Equipment					1075
344	Laboratory Equipment					
345	Power Operated Equipment	-				
346	Communication Equipment					
347	Miscellaneous Equipment				44	4277
348	Other Tangible Plant					17.51
TOTAL W	TOTAL WATER ACCUMULATED DEPRECIATION \$	101	-0-	101	1 0 1	\$ 47/528

W-6(b)GROUP A

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

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 427,365
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)	\$\$,650
Total Credits		\$ <i>8,650</i>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ -0-
Total Contributions In Aid of Construction		\$ 436,015

xplain all debits charged to Account 271 during the year below:	
en en en en en en en en en en en en en e	
8	

YEAR OF REPORT December 31, 2002

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 CHÄRGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installation fee		\$_125.00	\$_1000,00
Plant Caprory Clarge	9	850,00	7,6-50
Total Credits			\$

### ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 261,508
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 17,440
Total debits	\$17,440
Credits during the year (specify):	\$
Total credits	\$ <u>-o-</u>
Balance end of year	\$ <b>278,948</b>

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 2002.

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
N/A		
· · · · · · · · · · · · · · · · · · ·		
Total Credits		\$

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

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

### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Water Sales:		\/	
460	Unmetered Water Revenue			\$
461.1 461.2 461.3 461.4 461.5	Metered Water Revenue: Sales to Residential Customers Sales to Commercial Customers Sales to Industrial Customers Sales to Public Authorities Sales Multiple Family Dwellings	1653	1661 32	205845 12,911
	Total Metered Sales		• ,	\$ 218,756
462.1 462.2	Fire Protection Revenue: Public Fire Protection Private Fire Protection			
	Total Fire Protection Revenue			\$
464 465 466 467	Other Sales To Public Authorities Sales To Irrigation Customers Sales For Resale Interdepartmental Sales			
	Total Water Sales	1685	1693	\$ 218,756
469 470 471 472 473 474	Other Water Revenues: Guaranteed Revenues (Including Allow Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues	vance for Funds Prudent	ly Invested or AFPI)	3,090
	Total Other Water Revenues			\$ <b>3</b> ,090
	Total Water Operating Revenues			\$

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: EAST PASCO UTILITIES, INC.

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

YEAR OF REPORT December 31, 2002

### WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ //2/4	¢	0
603	Salaries and Wages - Officers,	\$	Φ	<b>D</b>
	Directors and Majority Stockholders	19656		
604	Employee Pensions and Benefits	/ <u>/,806</u>		
610	Purchased Water			78.00.00.00.00.00.00.00.00.00.00.00.00.00
615	Purchased Power	4,993	4,993	
616	Fuel for Power Purchased	<del></del>	7,113	
618	Chemicals	2070		
620	Materials and Supplies	22,746		
631	Contractual Services-Engineering	375		
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	37,800		
635	Contractual Services - Testing	776		
636	Contractual Services - Other	20,672		
641	Rental of Building/Real Property			
642	Rental of Equipment			74 - 200
650	Transportation Expenses	999	500	
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	<i>68,997</i>		
1	otal Water Utility Expenses	\$ <u>/90,298</u>	\$ <i>5493</i>	\$

EAST PASCO UTILITIES, INC. FASCO

**SYSTEM NAME / COUNTY:** 

YEAR Dece	OF	REF	ORT
Dece	mbe	r 31.	2003

### WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	".6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (i)	.8 ADMIN. & GENERAL EXPENSES (k)
\$5607	\$	\$	\$	\$ <i>5,607</i> _	\$
11,373	375		//,373		
37,800 176 20,672					
					499
					68.997
\$	\$ <u>375</u>	\$	\$	\$ <u>5607</u>	\$

UTILITY NAME: EAST PASCO UTILITIES, INC. PASCO

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

YEAR OF REPORT December 31,2002

### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)	
January	0	9138	300	8838	9/38	
February	Ò	9785	400	9385	9285	
March	0	10856	300	10556	10856	
April	0	7019	200	6819	7019	
May	0	7239	200	7639	2239	
June		9117	100	9017	9//7	
July	( <u>)</u>	11550	300	11250	11550	
August September	l <del></del>	10557	200	10357	10557	
October		16715 3953	500 400	3353	<u>10715</u> 3 233	
November	ð	4215		4015	4215	
December	D D	4983	200	4783	4983	
Total for Year		9892'	3300	95627	98902	
Vendor	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:						
	DONYCO					

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
1969 6" Well Surrow Kead 1974 15" Well Nano Tre	5,000 10,003 5,000	260 m 128 200 232 202	60000 6 60000 6 60000 6

SYSTEM /

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

YEAR OF REPORT December 31, 2002

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	475,000
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	3 Janks Jotal 30,000 Male
Type of treatment (reverse osmosis, (sedimentation, chemical, acrated, etc.):	Chloristics O, ly
	LIME TREATMENT
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:
Type and size of area:	FILTRATION
Pressure (in square feet): None	Manufacturer:
Gravity (in GPM/square feet):	Manufacturer:

EAST PASCO HTILITIES, INC. PASCO

YEAR OF REPORT
December 31, 2003

**SYSTEM NAME / COUNTY:** 

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residen	tial	1.0	1661	1661
5/8"	Displacement	1.0	.32	32
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	2.5
1 1/2"	Displacement or Turbine	5.0	ਤੋਂ	15-0
2"	Displacement, Compound or Turbine	8.0	2	16.0
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
_ 8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		
	•	
	<b>8</b> *	
	·	

GROUP A
SYSTEM

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

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

YEAR OF REPORT December 31, 2002

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served. 2571 FRC'5
3. Present system connection capacity (in ERCs *) using existing lines. 1960 FRC 's
4. Future connection capacity (in ERCs *) upon service area buildout. 3500 FRC '5
5. Estimated annual increase in ERCs *. 10 FRC'S
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?
7. Attach a description of the fire fighting facilities. W/A
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?
b. If not, what are the utility's plans to gain compliance?

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.



# WASTEWATER OPERATION SECTION

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 2002

### 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				
SYSTEM NAME / COUNTY  EAST PASCO UTILITIES, INC. PASCO	CERTIFICATE NUMBER  098-S	GROUP NUMBER		
*				

**SYSTEM NAME / COUNTY:** 

YEAR OF REPORT

December 31, 2007

### 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)	\$ 476,422		
108 110 271 252	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction Advances for Construction	S-6(b) S-7 F-20	308835 716 366,399		
	Subtotal	1-20	\$ <200,528>		
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 277,883		
	Subtotal		\$ <u>77,355</u>		
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 <21,175> 24,347		
	WASTEWATER RATE BASE				
	WASTEWATER OPERATING INCOME	S-3	\$33 <u>,433</u>		
ACHIEV	PED RATE OF RETURN (Wastewater Operating Income / Wast	ewater Rate Base)	29.77/2		

\* — CALCULATED AT //8 OF WASTEWATER OFM EXPENSES.

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: EAST PASCO UTILITIES, TAC. PASCO

YEAR OF REPORT
December 31, 2002

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	0.0()	
530	Less: Guaranteed Revenue (and AFPI)	S-9(a) S-9(a)	\$ 248,303
	Net Operating Revenues	1 5-7(a)	\$ <u>248,303</u>
401	Operating Expenses	S-10(a)	\$ 194,773
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	13913 10809
	N.D.		73,47
406	Net Depreciation Expense Amortization of Utility Plant Acquisition Adjustment		\$ 3104
407	Amortization Expense (Other than CIAC)	F-7 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		11,174 3,502 768 \$ 15,444
••••••	Investment Tax Credits Restored to Operating Income Utility Operating Expenses		\$214,870
-	Utility Operating Income		\$ <u>33,433</u>
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	S-9(a)	<b>s</b>
	Total Utility Operating Income		\$ <i>33,433</i>

UTILITY NAME: EAST PASCO UTILITY EST TWO.

SYSTEM NAME / COUNTY: EAST PASCO UTILITY PLANT ACCOUNTS

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(p)	(c)	(p)	(e)	(f)
351	Organization	995 \$	\$	\$	99°C \$
352	Franchises	540			5%
353	Land and Land Rights	3460		-	3460
354	Structures and Improvements	16,626			16,636
355	Power Generation Equipment				
360	Collection Sewers - Force	676.946			6#676
361	Collection Sewers - Gravity	185961			165961
362	Special Collecting Structures	\$500			6500
363	Services to Customers	103,474			103474
364	Flow Measuring Devices	19,600			1860
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	19574			7624
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	7,882			7887
390	Office Furniture and Equipment	53)			65
391	Transportation Equipment	750			750
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1555			1555/
394	Laboratory Equipment	^			
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	15%			75%
398	Other Tangible Plant				
	Total Wastewater Plant	cep, 2/2 8	-0- \$	-0- \$	eeh92h s

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

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

YEAR OF REPORT December 31. Acce

UTILITY NAME: EAST PASCO UTILITYES, TAIC.
SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, TAIC./PASCO

	7.	CENEDAI	PLANT		(K)				//82//																			59	750		1555				15%		116511	
	9.	RECLAIMED	DISTRIBUTION	PLANT	(i)	\$																														( V. P. S. S. S. S. S. S. S. S. S. S. S. S. S.	-01	
	s.	RECLAIMED WASTEWATED	TREATMENT	PLANT	(i)	\$																		•													101	
T MATRIX	4.	TDEATMENT	AND	DISPOSAL	(j)	\$		3//0																													3//0	
TEWATER UTILITY PLANT MATRIX	.3	SVSTEM	PUMPING	PLANT	(i)	\$ \$		350	519#											18574			135				7887										18# EE S	
WASTEWATER	.2	COLLECTION	PLANT		(h)	\$ \$					6,849	165'961	4500	103,474	18600																						8 424/14	
	1,	INTANCIBLE	PLANT		(g)	99E s	540																														308	
		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	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.

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

EAST PASCO UTILITIES, INC.

YEAR OF REPORT December 31, 2002

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES INC. PASCO

### 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
391	Transportation Equipment	6		16.667
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			6.667
394	Laboratory Equipment			
395	Power Operated Equipment			•
396	Communication Equipment			
397	Miscellaneous Equipment	10		10.000
398	Other Tangible Plant			,
Wastewate	r Plant Composite Depreciation Rate *	<i>N/</i> A	N/A	<i>N/</i> A

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

December 31, 2002 YEAR OF REPORT

EAST PASCO UTILITIES, INC

UTILITY NAME:

SYSTEM NAME / COUNTY: EAST PASCO CHILITIES, IAC.

919 3591 0 2956 101 101 125 159 1305 10/ 13.913 CREDITS (d + e)TOTAL ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION 101 CREDITS OTHER **ම** 3591 142 7327 919 0 1305 104 159 -0-01 13913 ACCRUALS **(**p) 50,616 2108 18600 295,922 7474 1887 AT BEGINNING 118 #1 1126 937 BALANCE OF YEAR Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Total Depreciable Wastewater Plant in Service Treatment and Disposal Equipment Tools, Shop and Garage Equipment Office Furniture and Equipment Flow Measuring Installations Structures and Improvements Power Generation Equipment Special Collecting Structures ACCOUNT NAME Collection Sewers - Gravity Power Operated Equipment Communication Equipment Collection Sewers - Force Transportation Equipment Miscellaneous Equipment Flow Measuring Devices Reuse Transmission and Services to Customers Laboratory Equipment Other Tangible Plant Pumping Equipment Outfall Sewer Lines Distribution System Stores Equipment Receiving Wells Reuse Services Plant Sewers ACCT. NO. 361 364 367 354 355 360 365 366 380 381 382 363 389 394 371 390 395 396 397 (a) 391 392 393

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

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

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

				ı		
T) V		TNAIG	CALVACEAND	COSI OF	, I de Ce	
ACCI.		FLAINI	SALVAGE AND	KEMOVAL	IOIAL	BALANCE AT
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
,				CHARGES	(g-h+i)	(c+f-j)
(a)	(b)	(g)	(h)	(j)	(i)	(k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 80%
355	Power Generation Equipment					
360	Collection Sewers - Force					54207
361	Collection Sewers - Gravity				The second secon	132 674
362	Special Collecting Structures					2250
363	Services to Customers					42.67.9
364	Flow Measuring Devices					18600
365	Flow Measuring Installations					200
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					7/75/
375	Reuse Transmission and					
	Distribution System					
380	Treatment and Disposal Equipment				and the second s	
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					7887
390	Office Furniture and Equipment					57
391	Transportation Equipment					181
392	Stores Equipment					101
393	Tools, Shop and Garage Equipment	•				10/1
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					12.00
398	Other Tangible Plant					
Total De	Total Depreciable Wastewater Plant in Service	101	0 - \$	-0-	-0-	308.35
		, delicated and the second and the s				

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

S-6(b)

UTILITY NAME: EAST PASCO UTILITIES, INC.

SYSTEM NAME / COUNTY: EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31,2002

CONTRIBUTIONS IN AID OF CONSTRUCTION **ACCOUNT 271** 

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <i>366,399</i>
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		\$ -0-
Less debits charged during the year (All debits charged during the year must be explained below)		\$ -o-
Total Contributions In Aid of Construction		\$ <u>36</u> 6399

Explain all deoits charged to A	ccount 2/1 during th	e year below:		
	1 - 1 - A solution accommon			
				-
			***	
		*		

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31,2002

**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)
		\$	\$
Total Credits			\$

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

CONTRIBUTIONS IN AID OF CONSTRUCTION									
DESCRIPTION	WASTEWATER								
(a)	(b)								
Balance first of year	\$ <u>267,074</u>								
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$								
Total debits	\$								
Credits during the year (specify):	\$								
Total credits	\$								
Balance end of year	\$ <i>277,883</i>								

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31 2002

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC. PASCO

### 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)
		\$
N/A		
	<del></del>	
		NA THOUGH AND AND AND AND AND AND AND AND AND AND
	The Rettle-bases when requires some designation of the second Reddika.	
	- The second second second second second second second second second second second second second second second	
	-	
Total Cradita *	<u> </u>	
Total Credits		\$

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC.
EAST PASCO UTILITIES, INC. PASCO

YEAR OF REPORT
December 31,2002

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
(a)	WASTEWATER SALES		L (u)	(6)
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			\$ <del>_</del>
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	_/037 	1045 	223,737 25,566
522	Total Measured Revenues	106D	1068	\$ <u>248,303</u>
523 524 525	Revenues From Public Authorities Revenues From Other Systems Interdepartmental Revenues			
	Total Wastewater Sales	1060	1068	\$2 <i>48,303</i>
	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	ntly Invested or AFPI)		\$
	Total Other Wastewater Revenues			\$ <u></u> -o-

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31,2002

**SYSTEM NAME / COUNTY:** 

EAST PASCO UTILITIES, INC. PASCO

### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(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			\$ <u>-0-</u>
	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		:	-0-
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$ <u>248</u> 303

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: EAST PASCO CHILITIES, TWE.

		WAS	, WASTEWATER UTILI	ER UTILITY EXPENSE ACCOUNT MATRIX	COUNT MATRIX			
				.2	.3	4:	ĸ.	9.
ACCT.		CURRENT	COLLECTION	COLLECTION	PUMPING	PUMPING	TREATMENT & DISPOSAL	TREATMENT & DISPOSAL
Š.	ACCOUNT NAME	YEAR	EXPENSES-	EXPENSES- MAINTENANCE	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -
(a)	(b)	(c)	(b)	(e)	(I)	MAINTENANCE (g)	OFERALIONS (h)	MAINTENANCE
701	Salaries and Wages - Employees	9859 \$	\$	\$	\$ 32.93	\$	\$	S
703	Salaries and Wages - Officers,	,		Maria de la Caración				
704	Funloyee Dencions and Denefits	11,544						
710	Purchased Sewage Treatment	890,89					00000	
711	Sludge Removal Expense	10000					10010	TOTAL TOTAL
715	Purchased Power	2,407	S. D. Control of the		1401			
716	Fuel for Power Purchased				1-6			
718	Chemicals					***************************************		STATE OF THE PROPERTY OF THE P
720	Materials and Supplies	1621					1771	
731	Contractual Services-Engineering	/0,000		0000/			1.001	
732	Contractual Services - Accounting							
733	Contractual Services - Legal			The state of the s				
734	Contractual Services - Mgt. Fees	22,200	33,300					
735	Contractual Services - Testing							
736	Contractual Services - Other	199		199				
741 -	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses	289						
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							
167	Regulatory Commission ExpOther					X	Water Commence of the Commence	
770	Bad Debt Expense							
775	Miscellaneous Expenses	43.938				A NOW AND THE ENGINEERS OF	NACONAL AND DESCRIPTION OF STREET	
T	Total Wastewater Utility Expenses	\$ 194,773	34,200	s /197 <i>99</i>	\$ 5,700	-0-	s %770	-Q- \$

 $\frac{\text{S-10(a)}}{\text{GROUP}}$ 

YEAR OF REPORT December 31, 2002	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (0)		0 -
	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)		10\$
MATRIX	LIO RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)		\$ -0-
5, Tak. 55, Take-//Asco ATER UTILITY EXPENSE ACCOUNT MATRIX	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (I)		-0- \$
S. Tak. 5. Take-//Asco ATER UTILITY EXPI	ADMIN. & GENERAL EXPENSES (k)	#3638	\$ 56,07/
EAST PASCO CHILLITIES, I EAST PASCO CHILLTIES WASTEWATE	CUSTOMER ACCOUNTS EXPENSE (i) 8		3,343
COUNTY:	ACCOUNT NAME  (b)  Salaries and Wages - Employees Salaries and Wages - Officers	Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Expenses Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense	Total Wastewater Utility Expenses
UTILITY NAME: SYSTEM NAME /	ACCT. NO. (a) 701	704 710 711 711 711 718 720 733 734 734 734 742 742 750 750 750 750 750 750 750 750 750 770 77	Tota

 $\frac{\text{S-10(b)}}{\text{GROUP}}$ 

EAST PASCO UTILITIES, INC.

YEAR OF REPORT
December 31, 2002

**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		
5/8"	Displacement	1.0	1065	1068
3/4"	Displacement	1.5	7003	1003
1"	Displacement	2.5		
. 1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		16
3"	Displacement	15.0	No. of Parties and	16
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	ilents		1091

## 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:		
21,967/365/28-0 =	. 2149	

UTILITY NAME:	UTIL	TY	NAME:
---------------	------	----	-------

EAST PASCO UTILITIES INC.

YEAR OF REPORT
December 31, 2002

SYSTEM NAME / COUNTY:

EAST PASCO UTILITIES, INC./PASCO

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	TReatment	by Pasco o	bunty
Basis of Permit Capacity (1)	WWTP		
Manufacturer	·		
Type (2)		MAD	
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated	21,967,000		
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.

GROUP \_A\_\_ SYSTEM \_\_\_\_\_

UTILITY NAME: <u>EAST PASCO UTILITIES, INC.</u> SYSTEM NAME/COUNTY: <u>EAST PASCO UTILITIES</u>, <u>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 /206
3. Present system connection capacity (in ERCs*) using existing lines /200
4. Future connection capacity (in ERCs*) upon service area buildout 3506
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?
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#

GROUP A SYSTEM

<sup>\*</sup> An ERC is determined based on the calculation on S-11.