

ANNUAL REPORT

OF

WS072-01-AR
Ferncrest Utilities, Inc.
3015 Southwest 54th Avenue
Ft. Lauderdale, FL 33314-1950

Submitted To The

STATE OF FLORIDA



02 MAY 10 TH 1: 05

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2000

Per FPSC records, this utility is a Class B Utility

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 X	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	NO	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES X	NO	4.	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
		1. X	Items Certified 2. 3. 4. X X X (Signature of Chief Executive Officer of the utility) *
		1.	2. 3. 4. (Signature of Chief Financial Officer of the utility) *

NOTICE:

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

^{*} 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.

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2001

Ferncrest Utilit	ties, Inc.		County: Broward
	(Exact Name of	of Utility)	
List below the Ferncrest Utili	exact mailing address of the ties, Inc.	e utility for which normal correspondence s	nould be sent:
3015 SW 54th			
Fort Lauderda	le, Florida 33314		
Telephone:	(954) 587-8833		
E Mail Addres	s:bsfcu@ammi.net		
WEB Site:	None		
Sunshine State	One-Call of Florida, Inc. M	1ember Number 910	
Andrew Trumb	ach	respondence concerning this report should b	
P.O. Box 2920	37		
Davie, Florida	33329		
Telephone:	(954) 587 - 0330		
Ferncrest Utilit	ies, Inc.	s books and records are located:	
3015 SW 54th			
Fort Lauderdal	e, Florida 33314		
Telephone:	(954) 587-8833		
List below any None	groups auditing or reviewing	ng the records and operations:	
	-		
	l organization of the utility: 8/1969		
		e utility as filed with the Internal Revenue S	Service
Indi	vidual Partnership	Sub S Corporation 1120 Corporation	
List below ever of the utility:	y corporation or person own	ning or holding directly or indirectly 5% or	ū
	···	Name	Percent Ownership
1.	M. Austin Forman		50
2. 3.	Estate of Ollie Cohen		25
	Murray Candib		25
4. 5			
5. 6.			
7.			
7. 8.			
o. 9.			
10.			
10.		78.00	

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	CREDATI CBEIC BEI	RVICE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Robert V. Salerno	President		Rate Proceedings
			Rule Clarification Complaint Response
David B. Erwin	Attorney (954) 222-7206	Young Van Assenderp et al	Regulatory Matters
Andrew E. Trumbach	Accountant Consultant	American Marketing & Management, Inc.	Rate Proccedings Regulatory Matters Annual Report
• • • • • • • • • • • • • • • • • • • •	(954) 587-0330		

- (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.

1.	Major transactions having a material effect on operations.
А	The Company was founded in 1969 to serve the existing City of Ferncrest Village. The City of Ferncrest Village was dissolved in 1970 and the Company is now located in the Town of Davie. In 1979, M. Austin Forman acquired 50% ownership of the Company.
В.	Water and Sewer Service.
C.	The major goals of the Company are to continue ro provide and improve the highest quality water and wastewater service to its customers.
D.	Major operating Divisions are: * Water Treatment * Water Distribution * Wastewater Collection * Wastewater Treatment
E.	It is anticipated that Palm Trace Landings apartment complex will be developing additional acreage beginning in August 2002. There will be approximately 400 new apartments, which will be coming on line during the summer of 2003.
F.	There are no transactions that had a material effect on operations.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of March 31, 2001

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).

NOT APPLICABLE		

COMPENSATION OF OFFICERS

For each officer, list the time spent of activities and the compensation receives	on respondent as an officed as an officer from the r	er compared to time spent on to espondent.	otal business
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Robert V. Salerno	President	100	\$73,086
Fredic Edmondson	Secretary	10	\$ <u>o</u>

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Jone			\$
			-
_			

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.

NAMEOR	IDENTIFICATION OF THE COL		
NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
(4)	(b)	(6)	(a)
None		\$0	
			

^{*} 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)
None			
10 to			
•			-
		-	

YEAR OF REPORT

December 31, 2001

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

Ferncrest Utilities, Inc.

UTILITY NAME:

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 INCUI	ACCOUNT NUMBER (g)
None	\$		8		\$	
						VALUE OF THE PARTY
			. unusus and us in it	8 8		

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)
M. Austin Forman	Interest	On Demand		\$15,226
	10 10 10 10 10 10 10 10 10 10 10 10 10 1			
				-

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		with "S". nn (d)) in a supplemental	FAIR MARKET VALUE (f)	8
		 (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. 	GAIN OR LOSS	\$
T. D. C.	u transier of Assets ions follow:	Enter name of related party or company. Describe briefly the type of assets purchased, sold or transferred. Enter the total received or paid. Indicate purchase with "P" and s Enter the net book value for each item reported. Enter the net profit or loss for each item reported. (column (c) - c Enter the fair market value for each item reported. In space below schedule, describe the basis used to calculate fair market value.	NET BOOK VALUE (d)	8
Solo Draoboco	nous: sate, rurenase and transfer 3. The columnar instructions follow:	 (a) Enter name of rela (b) Describe briefly th (c) Enter the total reco (d) Enter the net book (e) Enter the fair mark (f) Enter the fair mark 	SALE OR PURCHASE PRICE (c)	8
Dart II Snacific Instructi	rate the Specific flish inc	ftransactions to include: uipment nd and structures curities tock dividends	DESCRIPTION OF ITEMS (b)	
	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)	Not Applicable
		7		Not like the second of the sec

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND LIABILITIES							
NO.	ACCOUNT NAME	REF.		PREVIOUS	CURRENT			
(a)	(b)	PAGE		YEAR	YEAR			
(a)	EQUITY CAPITAL	(c)	┝	(d)	(e)			
201	Common Stock Issued	F-15	\$	10.000	ф 10.00			
204	Preferred Stock Issued	F-15) ₂	10,000	\$10,00			
202,205 *	Capital Stock Subscribed	F-15	-					
202,203 *			_					
203,206 *	Capital Stock Liability for Conversion							
	Premium on Capital Stock	_	l —					
209 *	Reduction in Par or Stated Value of Capital Stock		l _					
210 *	Gain on Resale or Cancellation of Reacquired	1						
	Capital Stock							
211	Other Paid - In Capital			120,000	120,00			
212	Discount On Capital Stock							
213	Capital Stock Expense							
214-215	Retained Earnings	F-16	_	(7,095,847)	(7,757,38			
216	Reacquired Capital Stock		l _					
218	Proprietary Capital		į					
	(Proprietorship and Partnership Only)							
	Total Equity Capital		\$	(6,965,847)	\$(7,627,38			
	LONG TERM DEBT							
221	Bonds	F-15	_					
222 *	Reacquired Bonds		l _					
223	Advances from Associated Companies	F-17		245,890	266,09			
224	Other Long Term Debt	F-17		5,244,496	5,633,98			
	Total Long Term Debt		\$	5,490,386	\$5,900,07			
[CURRENT AND ACCRUED LIABILITIES							
231	Accounts Payable		l _	31,255	22,35			
232	Notes Payable	F-18	I^-					
233	Accounts Payable to Associated Companies	F-18		2,294	2,29			
234	Notes Payable to Associated Companies	F-18		1,490,406	1,490,40			
235	Customer Deposits			51,924	48,68			
236	Accrued Taxes	W/S-3		55,200	100,05			
237	Accrued Interest	F-19		1,048,517	1,189,00			
238	Accrued Dividends	<u> </u>						
239	Matured Long Term Debt	<u></u>						
240	Matured Interest	1		· · ·				
241	Miscellaneous Current & Accrued Liabilities	F-20		470,061	476,95			
		1			170,75			
	Total Current & Accrued Liabilities		\$	3,149,657	\$3,329,73			

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

EQUITY CAPITAL AND LIABILITIES								
ACCT.		REF.	PREVIOUS	CURRENT				
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR				
(a)	(b)	(c)	(d)	(e)				
1	DEFERRED CREDITS	ł						
251	Unamortized Premium On Debt	F-13	\$	\$				
252	Advances For Construction	F-20						
253	Other Deferred Credits	F-21						
255	Accumulated Deferred Investment Tax Credits							
	Total Deferred Credits		\$	\$				
	OPERATING RESERVES							
261	Property Insurance Reserve		\$	\$				
262	Injuries & Damages Reserve			*				
263	Pensions and Benefits Reserve							
265	Miscellaneous Operating Reserves							
	Total Operating Reserves		\$0	\$0				
l	CONTRIBUTIONS IN AID OF CONSTRUCTION							
271	Contributions in Aid of Construction	F-22	\$1,512,677	\$ 1,513,377				
272	Accumulated Amortization of Contributions							
	in Aid of Construction	F-22	(1,123,174)	(1,171,824)				
	Total Net C.I.A.C.		\$389,503	\$341,553				
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$				
282	Accumulated Deferred Income Taxes - Liberalized Depreciation							
283	Accumulated Deferred Income Taxes - Other							
	Total Accumulated Deferred Income Tax		\$	\$				
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$2,063,699	\$1,943,979				

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)	\$1,219,800	\$ 1,152,047
:	Net Operating Revenues		\$1,219,803	<u> </u>
401	Operating Expenses	F-3(b)	\$ 1,118,048	\$ 1,076,433
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$ 148,939 58,950	\$ 125,834
	Net Depreciation Expense		\$89,989	77,184
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	101,910	99,709
Utility Operating Expenses			\$1,309,947	\$1,253,326
Net Utility Operating Income		\$(90,144	\$ (101,279)	
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)	6,250	0
Total Utili	ty Operating Income [Enter here and on Page F-3(c)]		\$(83,894	\$(101,279)

^{*} 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)
\$ 508,204	\$643,843	\$
\$ 508,204	\$ 643,843	\$
\$ 485,826	\$ 590,607	\$
62,615 18,947	63,219 29,703	
\$43,668	\$ 33,516	\$
46,825	52,884	
\$ 576,319	\$677,007	\$
\$ (68,115)	\$(33,164)	\$
	0	
\$(68,115)	\$(33,164)	\$

^{*} 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)]		\$	(83,894)	\$(101,279)
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				
421	Nonutility Income			7,275	668
426	Miscellaneous Nonutility Expenses	<u> </u>			
	Total Other Income and Deductions		\$	7,275	\$668
	TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$		\$
	409.20 Income Taxes				
410.20	Provision for Deferred Income Taxes				1314
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	\$	737,262	\$ 560,922
428	Amortization of Debt Discount & Expense	F-13			
429	Amortization of Premium on Debt	F-13			
	Total Interest Expense		\$	737,262	\$560,922
	EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$		\$
434	Extraordinary Deductions		·		·
409.30	Income Taxes, Extraordinary Items				V
	Total Extraordinary Items		\$	0	\$0
	NET INCOME		\$	(813,881)	\$(661,533)

Explain Extraordinary Income:	
	<u>-</u>

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	\$ 1,715,856	\$ 2,149,910
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	960,611 62,809 508,418	1,312,937 62,810 1,004,959
	Subtotal		\$184,018	\$(230,796)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	365,703	806,121
	Subtotal		\$549,721	\$ 575,325
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7	0 60,728 	0 0 73,851
	RATE BASE			\$649,176
	NET UTILITY OPERATING INCOME			\$(33,164)
ACHI	EVED RATE OF RETURN (Operating Income / Rate I	Base)	11.16%	5.11%

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.

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHE		141 ×		т —	CUPPENE
NO.	A CCOUNT NA ME	REF.	l	PREVIOUS		CURRENT
	ACCOUNT NAME	PAGE	l	YEAR		YEAR
(a)	(b)	(c)	 	(d)	├	(e)
101 106	UTILITY PLANT				L	
101-106	Utility Plant	F-7	\$,_	3,841,111	\$	3,865,766
108-110	Less: Accumulated Depreciation and Amortization	F-8	┝	2,147,714	<u> </u>	2,273,548
	Net Plant		\$_	1,693,397	\$	1,592,218
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0	1	0
116 *	Other Utility Plant Adjustments					
	Total Net Utility Plant		\$_	1,693,397	\$	1,592,218
	OTHER PROPERTY AND INVESTMENTS				ļ —	
121	Nonutility Property	F-9	\$	0	\$	0
122	Less: Accumulated Depreciation and Amortization		-		-	
		-				· · · · · · · · · · · · · · · · · · ·
	Net Nonutility Property		\$		\$	
123	Investment In Associated Companies	F-10		0		0
124	Utility Investments	F-10		0		0
125	Other Investments	F-10		0		0
126-127	Special Funds	F-10		0		0
	Total Other Property & Investments		\$	0	\$	0
	CURRENT AND ACCRUED ASSETS					
131	Cash		\$	115,953	\$	226,812
132	Special Deposits	F-9	. —	0	Ĭ	0
133	Other Special Deposits	F-9		0		0
134	Working Funds					
135	Temporary Cash Investments					-7
141-144	Accounts and Notes Receivable, Less Accumulated					
	Provision for Uncollectible Accounts	F-11		149,056		117,152
145	Accounts Receivable from Associated Companies	F-12		0	l	0
146	Notes Receivable from Associated Companies	F-12		0		0
151-153	Material and Supplies					
161	Stores Expense					
162	Prepayments					
171	Accrued Interest and Dividends Receivable					
172 *	Rents Receivable					
173 *	Accrued Utility Revenues					
174	Misc. Current and Accrued Assets	F-12		105,057		3,726
	Total Current and Accrued Assets		\$	370,066	\$	347,690

^{*} 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	\$ 236	\$4,071
Total Deferred Debits			\$ 236	\$4,071
TOTAL ASSETS AND OTHER DEBITS			\$ _2,063,699	\$1,943,979

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET The space below is provided for important notes regarding the balance sheet.

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)			
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	\$						
Total	N/A \$	N/A		N/A			
(1) If the utility's capital structure	(1) If the utility's capital structure is not used, explain which capital structure is used.						
(2) Should equal amounts on Scho	edule F-6, Column (g)						
(3) Mid-point of the last authorize	d Return On Equity o	r current leverage for	mula if none has been	established.			
Must be ca proceeding u	lculated using the san sing current annual re	ne methodology used port year end amount	in the last rate s and cost rates.				
* ADUDC WAS NOT	CHARGED DURIN			PLICABLE			
Current Commission Return on Equity	<i>"</i> :	%					
Commission order approving Return on Equity:							
APPROVED AFUDC RATE COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR							
Current Commission Approved AFUDC rate:							
Commission order approving AFUDC rate:							

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

YEAR OF REPORT December 31, 2001

Ferncrest Utilities, Inc.

UTILITY NAME:

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

2	UNSISTENT WITH	THE METHODO	CONSISTENT WITH THE METHODOLOGY USED IN THE LAST KATE PROCEEDING	IE LASI KATE PK	OCEEDING		
CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (1)	CAPITAL STRUCTURE (g)	
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	8	S	8	S .	0	9	
Total	\$ 0	8	0 \$	0 8	0 8	0	

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

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102 103 104 105	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified	\$ 1,715,856	\$ 2,149,910	\$	\$3,865,766
	Total Utility Plant	\$1,715,856	\$2,149,910	\$	\$3,865,766

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	\$	\$	\$	\$0
Total P	Plant Acquisition Adjustments	\$0	\$0	\$0	\$0
115	Accumulated Amortization	\$	\$	\$	\$ <u>0</u>
Total A	Accumulated Amortization	\$0	\$0	\$0	\$0
Net Ac	equisition Adjustments	\$0	\$0	\$0	\$0

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

DESCRIPTION		WATER		ASTEWATER	OTHER THAN REPORTING SYSTEMS	1	TOTAL
(a) ACCUMULATED DEPRECIATION	1	(b)	+-	(c)	(d)	- -	(e)
Account 108	ſ						
Balance first of year	\$	897,996	\$	1,249,718	\$		0 147 714
Credit during year:	Ψ	097,990	Φ	1,249,710	φ	\$	2,147,714
Accruals charged to:							
Account 108.1 (1)	\$	62,615	\$	63,219	\$	\$	125,834
Account 108.2 (2)	1	02,010	ļ*	03,219	Ψ	- Ψ	123,634
Account 108.3 (2)			_			-	
Other Accounts (specify):	1					-	
						-	
Salvage						-	
Other Credits (Specify):						_	-
Transfer from Water							
						Ť	
Total Credits	\$	62,615	\$	63,219	\$	\$	125,834
Debits during year:							
Book cost of plant retired							
Cost of Removal		·	I				
Other Debits (specify):							
Transfer to Sewer						_	
Total Debits	\$		\$		\$	_{\$}	
	_		Ψ		Ψ	1	
Balance end of year	\$	960,611	\$	1,312,937	\$	_ \$	2,273,548
						= *	
ACCUMULATED AMORTIZATION							
Account 110	İ						
Balance first of year	\$	62,547	\$	62,546	\$) \$	125,093
Credit during year:							
Accruals charged to:							
	\$	0	\$	0	\$	\$	0
Account 110.2 (2)	i	263		263			526
Other Accounts (specify):							
Total credits	\$	263	\$	263	\$ (527
Debits during year:	Ψ	203	Ψ	203	Ψ () [\$	526
Book cost of plant retired							
Other debits (specify):						-	
capacity).							
						\top	
Total Debits	\$	0	\$	0	\$ 0	\$	0
Dalaman and afaire	_	62.216	_				
Balance end of year	\$	62,810	\$	62,809	\$	\$	125,619
			<u> </u>				

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

REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 66 AND 766)

	EXPENSE		ED OFF G YEAR
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)
Docket No. 011073-WS Order No. Pending Issued: Pending	\$ 4362		\$526
Total	\$4,362		\$526

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)	BEG	INNING EAR (b)	ADDI	TIONS	REDU	CTIONS (d)	ING YEAR ALANCE (e)
	\$	0	\$	0	\$	0	\$ 0
Total Nonutility Property	\$	0	\$	0	\$	0	\$ 0

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133):	\$0
Total Other Special Deposits	\$0

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

Report hereunder all investments and special funds carrie DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$0	\$ <u>0</u>
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124):	\$0	\$0
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125):	\$	\$0
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Ut	ilities: Account 127):	\$ 0
Total Special Funds		\$0

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 DESCRIPTION (a)			TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water & Wastewater Other	\$	112,914	(8)
Total Customer Accounts Receivable OTHER ACCOUNTS RECEIVABLE (Account 142): Due from Employees Due from Affiliate	\$	2,721	112,914
Other Total Other Accounts Receivable		1,115 402	\$ 4,238
NOTES RECEIVABLE (Account 144):	\$		
Total Notes Receivable Total Accounts and Notes Receivable			§ 117,152
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	\$ \$	0 22,218 (42)	
Total Additions Deduct accounts written off during year: Utility Accounts Others	\$	22176 22,176	
Total accounts written off Balance end of year	\$	22,176	n o
TOTAL ACCOUNTS AND NOTES RECEIVAB	LE - NET		\$ 0 \$ 117,152

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION
(a)
(b)

\$
0

Total

Total

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	9/3 9/3 9/3 9/3 9/3 9/3	\$
Total		\$0

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE EI OF YEAR (b)	
Deposits	\$ 3,7	726
Total Miscellaneous Current and Accrued Liabilities	\$3,	726

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$	\$0
Total Unamortized Debt Discount and Expense	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$0	\$0

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)	
	\$	0
Total Extraordinary Property Losses	\$	0

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)	\$	\$4,071
Total Deferred Rate Case Expense	\$ <u>236</u>	\$4,071_
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$0	\$0
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	\$0

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	9/	1,000 1,000 \$ 10,000

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

BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL	TEREST FIXED OR VARIABLE * (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
None			\$ 0 0 0 0 0 0
Total			\$0

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

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$ (7,095,847) \$
	Total Credits:	\$
	Debits:	\$
	Total Debits:	\$
435	Balance Transferred from Income (Loss)	\$ (661,533)
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$
437	Dividends Declared: Preferred Stock Dividends Declared	_
438	Common Stock Dividends Declared	
	Total Dividends Declared	\$
215	Year end Balance	\$(7,757,380)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total Re	tained Earnings (Deficit)	\$(7,757,380)
Notes to	Statement of Retained Earnings:	

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
Silver Oaks	\$266,090
Total	\$\$

OTHER LONG-TERM DEBT ACCOUNT 224

		INTEREST		PRINCIPAL			
			ANNUAL	FIXED OR	AMOUNT PER	ł	
INCLUDING DATE OF ISSUE AND DATE OF MATURITY)		RATE	VARIABLE *	BALANCE SHE	EΤ		
·	(a)			(b)	(c)	(d)	
				ĺ			
Mortgage	Caribank	04/81	De	m_Prime+2%	Variable	\$ 5,323,62	6
Note	Land Trust Distributee	09/20/82	Deman	d Prime+2%	Variable	21,00	0
Note	Land Trust Distributee	10/28/87	Demand	Prime+2%	Variable	10,00	0
Note	HMF Distributee	01/10/85	Deman	d <u>Prime+2</u> %	Variable	10,00	0
Note	HMF Distributee	01/30/85	Deman	d Prime+2%	Variable	5,00	0
Note	HMF Distributee	10/28/87	Deman	Prime+2%	Variable	10,00	0
Note	HMF Distributee	04/30/91	Deman	Prime+2%	Variable	16,00	0
Note	B. Forman Estate	10/24/79	Demand	Prime+2%	Variable	18,00	0
Note	B. Forman Estate	01/15/80	Demand	Prime+2%	Variable	24,00	0
Note	B. Forman Estate	01/10/85	Demand	Prime+2%	<u>Variable</u>	10,00	0
Note	B. Forman Estate	10/28/87	Demand	Prime+2%	Variable	10,00	0
Note	Charles Forman	04/27/90	Deman	d <u>Prime+2</u> %	Variable	25,00	0
Note	Charles Forman	01/01/94	Deman	d <u>Prime+2</u> %	Variable	27,23	5
Note	C & H Forman	06/30/91	Demar	d Prime+2%	Variable	20,00	0
Note	C & H Forman	01/01/94	Demar	d Prime+2%	Variable	104,11	9
				100			
	=						
Total						0	
Total						\$5,633,98	<u>0</u>
						<u> </u>	

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

^{*} Demand Prime +2%

NOTES PAYABLE ACCOUNTS 232 AND 234

	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)	
NOTES PAYABLE (Account 232):			\$	
Total Account 232			\$0	
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): H. Forman Canco Enterprises M. Austin Forman Evergreen Lakes			\$3,879 1,179,153 290,474 16,900	
Total Account 234			\$1,490,406	

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)		
Miscellaneous	 2,294		
Total	\$ 2,294		

YEAR OF REPORT December 31, 2001.

UTILITY NAME: Ferncrest Utilities, Inc.

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

NOON TO THE PROPERTY OF THE PR	ACCOUNTS 23/ AIND 42		ı		
		INTE	INTEREST ACCRUED		
	BALANCE	DI	DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(a)	(b)	(c)	(p)	(e)	Œ
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
HMF Distributee	\$ 56,529		\$ 3,593	€9	\$ 60.122
Blanche Forman Estate	114,691		5,433		120,124
Land Trust Distributee	57,759		2,717		60,476
Charles Forman	47,827		4.577	The state of the s	52,404
C & H Forman	94,075		10,875		104,950
Total Account 237.1	\$ 370,881		\$ 27,195	\$	398,076
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ 4.804	427	\$ 2.400	\$ 4.204	3.000
M. Austin Forman	10				
Canco, Everglades Lakes, H. Forman	570,884		105,132	0	676,016
Total Account 237.2	9£9 <i>LL</i> 9		132 720	19 430	960 062
		<u>'</u>			
Total Account 237 (1)	\$ 1,048,517		\$ 159,915	\$ 19,430	\$ 1,189,002
CHAPTER TO					
INTEREST EXPENSED: Total accrual Account 237		237	\$19951	(1) Milst agree to F	(1) Must agree to F-2 (a) Reginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	-3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)			\$ 159,915		
Mortgage Interest & Silver Oaks		1	401007		
Total Interest Expense			560922		

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YEAR OF REPORT December 31, 2001

UTILITY NAME: Fernerest Utilities, Inc.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(b)
Accrued Lake Lease Payable	\$ 476,950
Total Miscellaneous Current and Accrued Liabilities	\$ 476,950

ADVANCES FOR CONSTRUCTION

BALANCE END OF YEAR 0 0 CREDITS 0 **AMOUNT** (p) DEBITS ↔ 6 ACCT. DEBIT (3) 0 0 BEGINNING BALANCE ACCOUNT 252 OF YEAR (p) €) NAME OF PAYOR * Total

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

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):	\$0	\$0
Total Regulatory Liabilities	\$0	\$0
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$0	\$0
TOTAL OTHER DEFERRED CREDITS	\$	\$0

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	\$507,718	\$1,004,959	\$	\$1,512,677
Add credits during year:	\$700_	\$	\$	\$
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$508,418_	\$1,004,959	\$	\$1,513,377

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	\$346,756	\$	\$	\$1,123,174
Debits during the year:	\$18,947	\$29,703_	\$	\$_ 48,650
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$365,703	\$806,121	\$	\$1,171,824_

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

I 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 REF. NO. AMOUNT (a) (b) (c) Net income for the year F-3(c)(661,533)Reconciling items for the year: Taxable income not reported on books: Deductions recorded on books not deducted for return: Book Depreciation in Excess of tax depreciation 6,743 Income recorded on books not included in return: Deduction on return not charged against book income: Federal tax net income (654,790)Computation of tax:

WATER OPERATION SECTION

Fernerest Utilities, Inc.

YEAR OF REPORT December 31, 2001

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.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Ferncrest Utilities, Inc. / Broward	13-W	I
<u> </u>		

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,715,856
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	960,611 62,809 508,418
	Subtotal		\$ 184,018
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 365,703
	Subtotal		\$ 549,721
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	60,728
	WATER RATE BASE		\$ 610,449
	WATER OPERATING INCOME	W-3	\$ (68,115)
AC	HIEVED RATE OF RETURN (Water Operating Income / Water	r Rate Base)	 -11.16%

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

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Broward County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	C	URRENT YEAR (d)
400	UTILITY OPERATING INCOME			
469	Operating Revenues Less: Guaranteed Revenue and AFPI	W-9	\$	508,204
409	Less. Quaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	508,204
401	Operating Expenses	W-10(a)	\$	485,826
403	Depreciation Expense	W-6(a)		62,615
	Less: Amortization of CIAC	W-8(a)		18,947
10.5	Net Depreciation Expense		\$	43,668
406	Amortization of Utility Plant Acquisition Adjustment	F-7		·
407	Amortization Expense (Other than CIAC)	F-8		
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			24,576
408.11	Property Taxes			22,249
408.12	Payroll Taxes			0
408.13	Other Taxes and Licenses			0
408	Total Taxes Other Than Income		\$	46,825
409.1	Income Taxes		—	10,023
410.10	Deferred Federal Income Taxes		1	
410.11	Deferred State Income Taxes		1	
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		\$	576,319
	Utility Operating Income		\$	(68,115)
	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		1	
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	(68,115)

YEAR OF REPORT December 31, 2001

UTILITY NAME: Fernerest J

Ferncrest Utilities. Inc.

SYSTEM NAME / COUNTY:

Broward County

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(p)	(e)	()
301	Organization	\$ 1,845	\$. €	\$ 1.845
302	Franchises	4,300			7
303	Land and Land Rights	20,000			20,000
304	Structures and Improvements	272,954	1,535		274.489
305	Collecting and Impounding Reservoirs	0		4.1	
306	Lake, River and Other Intakes	0			
307	Wells and Springs	42,461	2,700		45.161
308	Infiltration Galleries and Tunnels	0			
309	Supply Mains	0	THE STATE OF THE S		
310	Power Generation Equipment	42,765	4 10		42.765
311	Pumping Equipment	176,118	É		176,118
320	Water Treatment Equipment	349,691			349,691
330	Distribution Reservoirs and Standpipes	199,712			199,712
331	Transmission and Distribution Mains	238,199			238,199
333	Services	132,486			132,486
334	Meters and Meter Installations	63,490			63,490
335	Hydrants	0			
336	Backflow Prevention Devices	0			
339	Other Plant Miscellaneous Equipment	0			
340	Office Furniture and Equipment	36,260			36,260
341	Transportation Equipment	35,572			35,572
342	Stores Equipment	0			
343	Tools, Shop and Garage Equipment	0			
344	Laboratory Equipment	18,847			18,847
345	Power Operated Equipment	20,646	9,443		30,089
346	Communication Equipment	0			
347	Miscellaneous Equipment	21,000			21,000
348	Other Tangible Plant	25.832			25,832
	TOTAL WATER PLANT	\$ 1702178	\$ 13678	\$	\$ 1715856
					1

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

W-4(a) GROUP YEAR OF REPORT December 31, 2001

Ferncrest Utilities, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

Broward County

	3.		<u>ن</u>	PLANT	{	(III))		56.329) and a second								2	6	9	0				36,260	35,572			18,847	30,089		21,000	25.832	Z 223929	
	4.	TRANSMISSION	AND	DISTRIBUTION	PLANT	3)											199,712	238,199	132,486	63,490								_					\$ 633887	
	.3		WATER	TREATMENT	PLANT	(n))	20.000	218.160								349,691																	\$ 587851	
ANT MATRIX	.2	SOURCE	OFSUPPLY	AND PUMPING	PLANT	(3)	,					45,161			42,765	176,118																		\$ 264044	
WATER UTILITY PLANT MATRIX	1.		INTANGIBLE	PLANT	6	1 845	7																											\$ 6145	
WAT			COKKENI	YEAR	(3)	\$ 1845		20,000	274,489	0	0	45,161	0	0	42,765	176,118	349,691	199,712	238,199	132,486	63,490				36,260	35,572		The state of the s	18,847	30,089		21,000	25.832	\$ 1715856	
				ACCOUNT NAME	(4)	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	
		H)	ACCI.	Š.	(8)	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

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c
304	Structures and Improvements	33	(47)	3.03%
305	Collecting and Impounding Reservoirs		-	3.0370
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment	20	1960	5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations			
335	Hydrants	20		5.00%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	4		25.00%
Water P	lant Composite Depreciation Rate *			

^{*} 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, 2001

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Broward County

	ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION	S IN WATER ACC	CUMULATED DE	PRECIATION	
ACCT.		BALANCE AT BEGINNING	ACCRIMIS	OTHER CREDITS *	TOTAL
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(q)	(c)	(p)	(e)	(J)
304	Structures and Improvements	\$ 179.612	\$ 8.274	€-	8 274
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	27,469	1,423		1,423
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	26,406	1,571		1,571
311	Pumping Equipment	54,401	8,346		8,346
320	Water Treatment Equipment	165,317	15,929		15,929
330	Distribution Reservoirs and Standpipes	40,696	5,398		5,398
331	Transmission and Distribution Mains	143,710	5,540	A CHAPTER TO SECOND	5,540
333	Services	91,825	3,312		3,312
334	Meters and Meter Installations	50,724	3,106		3,106
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	21,108	2,180		2,180
341	Transportation Equipment	28,578	1,823		1,823
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment	16,218	637		637
345	Power Operated Equipment	11,086	1,269		1,269
346	Communication Equipment				
347	Miscellaneous Equipment	21,000	0		
348	Other Tangible Plant	19,846	3,807		3,807
TOTALW	TOTAL WATER ACCUMIT ATED DEPRECIATION	900 208	\$19 69	¥	\$19 69

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

W-6(a) GROUP

YEAR OF REPORT December 31, 2001

Fernerest Utilities, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Broward County

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

	ANALISIS OF ENTRIES	UES IN WALEN	IN WALENACCOMODALED DEFINECIATION (COMED)	DEFNECIATION	(COIVI D)	
				COST OF		1
ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	REMOVAL AND OTHER	TOTAL CHARGES	BALANCE AT END OF YEAR
				CHARGES	(g-h+i)	(c+f-k)
(a)	(b)	(g)	(h)	(i)	(i)	(1)
304	Structures and Improvements	S	8	\$	\$	\$ 187,886
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					28,892
308	Infiltration Galleries and Tunnels					
309	Supply Mains	The state of the s		W (1)		
310	Power Generation Equipment					27,977
311	Pumping Equipment					62,747
320	Water Treatment Equipment					181,246
330	Distribution Reservoirs and Standpipes					46,094
331	Transmission and Distribution Mains					149,250
333	Services					95,137
334	Meters and Meter Installations					53,830
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					23,288
341	Transportation Equipment					30,401
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					16,855
345	Power Operated Equipment					12,355
346	Communication Equipment					
347	Miscellaneous Equipment					21,000
348	Other Tangible Plant					23,653
TOTAL W	TOTAL WATER ACCUMULATED DEPRECIATION \$	\$	\$	\$	\$	\$ 960,611

W-6(b) GROUP

Ferncrest Utilities, Inc.

EAR	OF	RE	PORT
Decen	ıber	31,	2001

SYSTEM NAME / COUNTY :	Broward County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$507718
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)	\$ 700
Total Credits		\$ 700
Less debits charged during the year (All debits charged during the year must be explained below)		\$0
Total Contributions In Aid of Construction		\$508418

if any prepara cirre has been concered, provide a s	supporting schedule showing now the amount is determined.
Explain all debits charged to Account 271 during the	the year below:

YEAR OF	REPORT
Decembe	r 31, 2001

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Plant Capacity Charge		\$	\$700
T. I.C. IV	<u> </u>		
Total Credits			\$ <u>700</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)	
Balance first of year	\$ 346,756	
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 18,947	
Total debits	\$ 18,947	
Credits during the year (specify):	\$	
Total credits	\$ 0	
Balance end of year	\$ 365,703	

W-8(a)	
GROUP	

Fernerest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

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)
		\$ <u>0</u>
Total Credits		\$0

YEAR OF	REPORT
December	31 2001

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
(4)	Water Sales:	(0)	(u)	(e)
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			Ψ
461.1	Sales to Residential Customers	1,397	1,320	316,325
461.2	Sales to Commercial Customers	80	87	185,083
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	1,477	1,407	\$501,408
	Fire Protection Revenue:			· · · · · · · · · · · · · · · · · · ·
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	1,477	1,407	\$501,408
	Other Water Revenues:		······································	
469	Guaranteed Revenues (Including Allow	ance for Funds Prudent	tly Invested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			6,796
472	Rents From Water Property			<u> </u>
473	Interdepartmental Rents		·	
474	Other Water Revenues			
	Total Other Water Revenues			\$6,79 <u>6</u>
	Total Water Operating Revenues			\$508,204

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

SYSTEM NAME / COUNTY: Broward County

WATER UTILITY EXPENSE ACCOUNTS

		1 "	.1	.2
ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 194,471	\$	\$
603	Salaries and Wages - Officers,			
	Directors and Majority Stockholders	36,543		
604	Employee Pensions and Benefits	4,330		
610	Purchased Water	28,116	28,116	
615	Purchased Power	40,466		
616	Fuel for Power Purchased			
618	Chemicals	25,482		
620	Materials and Supplies	69,758		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	19,569		
633	Contractual Services - Legal	2,363		
634	Contractual Services - Mgt. Fees	12,000		
635	Contractual Services - Testing	3,379	<u>-</u>	
636	Contractual Services - Other	7,265		
641	Rental of Building/Real Property			
642	Rental of Equipment	11,089		
650	Transportation Expenses	8,586		
656	Insurance - Vehicle	1,437		,
657	Insurance - General Liability	4,368		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	401		
660	Advertising Expense			
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	263		
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	(42)		
675	Miscellaneous Expenses	15,982		
Т	otal Water Utility Expenses	\$485,826	\$28,116	\$0

Fernerest Utilities, Inc.

SYSTEM	NAME	/ COUNTY	
\sim 1	T A CALLAND		

Broward County

WATER EXPENSE ACCOUNT MATRIX

.3		T			
.3 WATER	.4 WATER	.5 TRANSMISSION	.6 TRANSMISSION	.7	.8
TREATMENT	TREATMENT		& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(i)	(k)
				. \. \. \	
\$162,325	\$	\$	\$	\$32,146	\$
		 -			5
1,083				1.002	36,543
1,085				1,082	2,165
40,466					
25,482					
1,960	21,409		8,601	15,103	22,685
					0
					19,569
					2,363
3,379					12,000
7,265					··
					
					11,089
					8,586
					1,437
					4,368
					<u>0</u> 401
	7				401
					263
				900000000000000000000000000000000000000	***************************************
				(42)	15.000
					15,982
\$ <u>241,960</u>	\$21,409	\$	\$8,601	\$48,289	\$137 <u>,451</u>
					20.3.01

SYSTEM NAME / COUNTY: Broward County

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER PURCHASED FOR RESALE (Omit 000's)	FINISHED WATER PUMPED FROM WELLS (Omit 000's)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC.	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)]	WATER SOLD TO CUSTOMERS (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January	2.494	16.194	5.635	13.053	10.636
February	3.038	13.739	5.228	11.549	12.933
March	• • • • • • • • • • • • • • • • • • • •	15.403	6.079	11.198	8.307
April	1.612	15.161	6.052	10.721	8.320
May	1.590	15.393	6.240	10.743	8.801
June	1.381	14.385	6.049	9.717	10.158
July	1.017	14.899 *	6.155	9.761	8.359
August	1.239 1.337	14.819 *	6.020	10.038	10.233
September October	1.337	14.597 *	5.692	10.242	15.063
November		14.402	5.709	10.156	10.293
December	1.379 1.090	13.884 14.809	5.773	9.490 9.877	7.849
Total		* Estimated			7.489
for Year	19.514	177.685	70.654	126.545	118.441
If water is purchased for resale, indicate the following: Vendor Town of Davie Point of delivery Customer Meter If water is sold to other water utilities for redistribution, list names of such utilities below:					
Not Applicable					

APACITY PER D F WELL FROM SO	
	Ground Water Ground Water Ground Water
)	OF WELL FROM SO

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	1,000,000
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Catalitice Reactor (Spiractor)
LIM	E TREATMENT
Unit rating (i.e., GPM, pounds per gallon): 2,000 Pounds per Day	Manufacturer: AQUA-CHEM
ī	FILTRATION
Type and size of area:	
Pressure (in square feet):	Manufacturer:
Gravity (in GPM/square feet): 2GPM/square feet	Manufacturer: DAVCO

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward 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 Davidson	4. 1			
All Residen		1.0	1,320	1,320
5/8"	Displacement	1.0	41	41
3/4"	Displacement	1.5	0	
1"	Displacement	2.5	14	35_
1 1/2"	Displacement or Turbine	5.0	6	30
2"	Displacement, Compound or Turbine	8.0	16	128
3"	Displacement	15.0	10	150
3"	Compound	16.0	0	
3"	Turbine	17.5	0	
4"	Displacement or Compound	25.0	0	
4"	Turbine	30.0	0	
6"	Displacement or Compound	50.0	0	
6"	Turbine	62.5	0	
8"	Compound	80.0	0	***************************************
8"	Turbine	90.0	0	
10"	Compound	115.0	0	
10"	Turbine	145.0		
12"	Turbine	215.0	0	
		Total Water System N		1,704

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	n:
(:	a) 58,636,000 / 1320 / 365 = 122
_	

SYSTEM NAME / COUNTY: Broward County

OTHER WATER SYSTEM INFORMATION

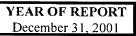
Furnish information below for each system. A separate page should be supplied	ed where necessary.
Present ERC's * the system can efficiently serve.	2842
2. Maximum number of ERCs * which can be served.	8,196
3. Present system connection capacity (in ERCs *) using existing lines.	6,500
4. Future connection capacity (in ERCs *) upon service area buildout.	6,500
5. Estimated annual increase in ERCs *.	0
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.	
Describe any plans and estimated completion dates for any enlargements of Not Applicable	or improvements of this system
9. When did the company last file a capacity analysis report with the DEP?10. If the present system does not meet the requirements of DEP rules:	Not Applicable Not Applicable
a. Attach a description of the plant upgrade necessary to meet the l	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 #	4060419
12. Water Management District Consumptive Use Permit #	06-00170-W
a. Is the system in compliance with the requirements of the CUP?	Yes
b. If not, what are the utility's plans to gain compliance?	

W-14 GROUP ____ SYSTEM ____

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

WASTEWATER OPERATION SECTION

Ferncrest Utilities, Inc.



WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Tho under the same tariff should be assigned a group number. Each individual system should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the The wastewater engineering schedules (S-11 and S-12) must be filed for each All of the following wastewater pages (S-2 through S-12) should be complete by group number.	stem which has not been group in total. system in the group.	n consolidated
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Ferncrest Utilities, Inc. / Broward	108	1
		-

		1

Fernerest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,149,910
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	1,312,937 62,810 1,004,959
	Subtotal		\$(230,796)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 806,121
	Subtotal		\$575,325
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	73,851
	WASTEWATER RATE BASE		\$649,176
	WASTEWATER OPERATING INCOME	S-3	\$(33,164)
ACHIE	VED RATE OF RETURN (Wastewater Operating Income / Wast	ewater Rate Base)	-5.11%

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

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

SYSTEM NAME / COUNTY: Broward

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
400 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue (and AFPI)	S-9(a) S-9(a)	\$643,8430
	Net Operating Revenues		\$643,843
401	Operating Expenses	S-10(a)	\$ 590,607
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	63,219 29,703
406 407	Net Depreciation Expense Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC)	F-7 F-8	\$ 33,516
408.10 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses		30, <u>376</u> 22,508
408 409.1 410.10 410.11 411.10 412.10 412.11	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		\$ 52,884
	Utility Operating Expenses		\$677,007
	Utility Operating Income		\$ (33,164)
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)	\$
	Total Utility Operating Income		\$ (33,164)

YEAR OF REPORT December 31, 2001

UTILITY NAME:

Fernerest Utilities, Inc.

SYSTEM NAME / COUNTY:

Broward County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(p)	(c)	(d)	(e)	(f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	000,000			900'09
354	Structures and Improvements	409,587	1,535		411,122
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	615,480			615,480
362	Special Collecting Structures				
363	Services to Customers	181,273			181,273
364	Flow Measuring Devices				To Administration of the Administration of t
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	367,076			367,076
374	Reuse Distribution Reservoirs		THE PARTY OF THE P		
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment	342,165			342,165
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	11,845			11,845
390	Office Furniture and Equipment	29,031			29,031
391	Transportation Equipment	47,554			47,554
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	30,852			30,852
394	Laboratory Equipment	23,070			23,070
395	Power Operated Equipment		9,442		9,442
396	Communication Equipment				
397	Miscellaneous Equipment	21,000			21,000
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 2.138.933	\$ 10.977	0 \$	\$ 2.149.910
		e e			

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

S-4(a) GROUP

Fernerest Utilities, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

	7.		GENERAL	PLANT		(k)	9			31.474																			29,031	47,554		30,852	23,070	9,442		21,000		\$ 192.423	
	9.	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	<u>(</u> j	~																															s.	
	ı	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(i)	<u>s</u>															!																ş	9
F MATRIX	4.		TREATMENT	AND	DISPOSAL	()	∽			184,208															342,165			11,845										\$ 538.718	
FEWATER UTILITY PLANT MATRIX	6.		SYSTEM	PUMPING	PLANT	(i)	S			195,440											367,076																	915 095	
WASTEWATER	7.		COLLECTION	PLANT	į	(h)	S		000'09				615,480		181,273																							\$ 856 753	
	.1		INTANGIBLE	PLANT	Š	(g)	•																															.	TY (Amount)
			ACCOUNT NAME		ŧ	(a)	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.	O	(3)	(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.

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward 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	32.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3.13%
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity	32.00		3.13%
362	Special Collecting Structures			
363	Services to Customers	38.00		2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment	18.00		5.56%
375	Reuse Transmission and			
	Distribution System			
380	Treatment and Disposal Equipment	18.00		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	18.00		5.56%
390	Office Furniture and Equipment	15.00		6.67%
391	Transportation Equipment	6.00		16.67%
392	Stores Equipment			-
393	Tools, Shop and Garage Equipment	16.00		6.25%
394	Laboratory Equipment	15.00		6,67%
395	Power Operated Equipment			2.2.70
396	Communication Equipment			VW II
397	Miscellaneous Equipment			
398	Other Tangible Plant	10.00		10.00%
Wastewate	r Plant Composite Depreciation Rate *			

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

YEAR OF REPORT December 31, 2001

Ferncrest Utilities, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

Broward County

NC	TOTAL CREDITS (d+e)	13.817			13.677		4.770				Voter and the second se		7.594			13,880		10 AND	658	1,730	3,920		1,644	1,529					\$
ED DEPRECIATION	OTHER CREDITS *	\$							Α.																				\$
RACCUMULATI	ACCRUALS	13.817			13,677		4,770						7,594			13,880			658	1,730	3,920		1,644	1,529					\$
N WASTEWATE	BALANCE AT BEGINNING OF YEAR	\$ 181,479			325,278		108,295						331,372			188,775			10,255	17,416	30,076		17,906	17,866				21,000	\$ 1,249,718
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	ACCOUNT NAME	Structures and Improvements		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	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.	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.

S-6(a) GROUP

YEAR OF REPORT December 31, 2001

Ferncrest Utilities, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

Broward County

	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	IN WASTEWATE	R ACCUMULATE	D DEPRECIATIO	N(
ACCT.		BALANCE		ВЭНТО	TOTAL
NO.	ACCOUNT NAME	AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
		OF YEAR			(d+e)
(a)	(p)	(c)	(p)	(e)	(t)
354	Structures and Improvements	\$ 181,479	\$ 13,817	S	\$ 13,817
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	325,278	13,677		13,677
362	Special Collecting Structures				
363	Services to Customers	108,295	4,770		4,770
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	331,372	7,594		7,594
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment	188,775	13,880		13,880
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	10,255	658		658
390	Office Furniture and Equipment	17,416	1,730		1,730
391	Transportation Equipment	30,076	3,920		3,920
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	17,906	1,644		1,644
394	Laboratory Equipment	17,866	1,529		1,529
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	21.000			
Total D	Total Denreciable Wastewater Plant in Service	817 946 718	616 89	¥	\$ 63.719
	chicalante reastement main in ou rice		717,00		

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

S-6(a) GROUP

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 1,004,959
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)	\$ 0
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		\$0
Total Contributions In Aid of Construction		\$1,004,959

_	_	Account 271 durin		
	<u> </u>			 110 Mar. 1
				 -
			 	

Fernerest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

CONTRIBUTIONS IN AID OF C DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$\$
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 29,703
Total debits	\$
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$806,121

S-8(a) GROUP _____

Fernerest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$0
Total Credits		so

S-8(b) GROUP _____

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	WASTEWATER SALES	(c)	(d)	(e)
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	1,397	1,320	388,294 246,287
522	Total Measured Revenues	1,427	1,351	\$634,581
523 524 525	Revenues From Public Authorities Revenues From Other Systems Interdepartmental Revenues			
	Total Wastewater Sales	1,427	1,351	\$634,581
	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			\$
230	(Including Allowance for Funds Pruder Total Other Wastewater Revenues	ntly Invested or AFPI)		9,262 \$9,262

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

YEAR OF REPORT	T
December 31, 2001	

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

WASTEWATER OPERATING REVENUE

ACCT. NO.	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			\$
	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			\$643,843

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

Ferncrest Utilities, Inc.

YEAR OF REPORT December 31, 2001

SYSTEM NAME / COUNTY:

Broward County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

Tot	775	767		766	760	759	758	756	750	742	741	736	735	734	733	732	731	720	718	716	715	711	710	704	č	703	701	(a)	NO.	ACCI.		
Total Wastewater Utility Expenses	Miscellaneous Expenses	Regulatory Commission ExpOther	- Amortization of Rate Case Expense	Regulatory Commission Expenses	Advertising Expense	Insurance - Other	Insurance - Workman's Comp	Insurance - Vehicle	Transportation Expenses	Rental of Equipment	Rental of Building/Real Property	Contractual Services - Other	Contractual Services - Testing	Contractual Services - Mgt. Fees	Contractual Services - Legal	Contractual Services - Accounting	Contractual Services-Engineering	Materials and Supplies	Chemicals	Fuel for Power Purchased	Purchased Power	Sludge Removal Expense	Purchased Sewage Treatment	Employee Pensions and Benefits	Directors and Majority Stockholders	Salaries and Wages - Officers	Salaries and Wages - Employees	(b)	ACCOURT NAME	ACCOUNT NAME		
\$ 590,607	30.921	0	263		0	401	4,368	1,437	8,414	10,569	36,890	15,611	3,379	12,000	3,876	19,570	0	77,046	6,138	0	46,575	55,643	0	4,330	36.543		\$ 194,415	(c)	IEAN	CUKKENI		
\$																											\$	(P)	OPERATIONS	COLLECTION		.1
\$8,067																		8,067									\$	(e)	MAINTENANCE	COLLECTION		.2
\$ 17,293																		0			17,293						\$	(A)	OPERATIONS	PUMPING		نىن
\$ 22.906																		22,906									S	(o)	MAINTENANCE	PAINTAING		<u>.</u> 4
\$128,138_											36,890							185	6,138		29,282	55,643					\$	(h)	OPERATIONS	& DISPOSAL	TREATMENT	in
\$189,913																propried and an advantagement		23,314						4,330			\$ 162,269		MAINTENANCE -	EVDENISES	TREATMENT	.6

S-10(a) GROUP YEAR OF REPORT December 31, 2001

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Broward County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		WASTEWATERU	CR UTILLITY EXPL	TILITY EXPENSE ACCOUNT MATRIX	MATRIX		
		7.	∞ċ	6.	01'	.11	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
ACCT.		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
NO.	ACCOUNT NAME	ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
(8)	(P)	EXPENSE	EXPENSES (L)	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
701	Salaries and Wages - Employees	\$ 32.146	\$	\$	(III)	(III)	(0)
703	Salaries and Wages - Officers.						
	Directors and Majority Stockholders		36,543				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals			i			
720	Materials and Supplies		22,574				
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting		19,570				
733	Contractual Services - Legal		3,876				
734	Contractual Services - Mgt. Fees		12,000				
735	Contractual Services - Testing		3,379			The Admin	
736	Contractual Services - Other		119,511				
741	Rental of Building/Real Property						
742	Rental of Equipment		10,569				
750	Transportation Expenses		8,414				
756	Insurance - Vehicle		1,437				
757	Insurance - General Liability		4,368				
758	Insurance - Workman's Comp.						
759	Insurance - Other		401				
160	Advertising Expense						
992	Regulatory Commission Expenses						
	 Amortization of Rate Case Expense 		263				
191	Regulatory Commission ExpOther						
770	Bad Debt Expense	22,218					
775	Miscellaneous Expenses		30921				
To	Total Wastewater Utility Expenses	\$ 54,364	\$ 169.926	\$	\$	\$	√

S-10(b) GROUP

YEAR	OF	RE	PORT	١
Decen	nher	31	2001	

Fernerest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residen		1.0	1,320	1,320.0
5/8"	Displacement	1.0	10	10.0
3/4"	Displacement	1.5	0	
1"	Displacement	2.5	4	10.0
1 1/2"	Displacement or Turbine	5.0	2	10.0
2"	Displacement, Compound or Turbine	8.0	8	64.0
3"	Displacement	15.0		
3"	Compound	16.0	0	
3"	Turbine	17.5	10	175.0
4"	Displacement or Compound	25.0	0	
4"	Turbine	30.0	0	
6"	Displacement or Compound	50.0	1	50.0
6"	Turbine	62.5	0	
8"	Compound	80.0	0	
8"	Turbine	90.0	0	
10"	Compound	115.0	0	
10"	Turbine	145.0	$\frac{0}{0}$	
12"	Turbine	215.0	0	
	Total Wastewater System Meter Equiva	alents		1,639.0

CALCULATION OF THE WASTEWATER SYSTEM **EQUIVALENT RESIDENTIAL CONNECTIONS**

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:	 	
(a) 46,909,000 / 1320 SFR / 365 per Day = 97		

Ferncrest Utilities, Inc.

SYSTEM NAME / COUNTY: Broward County

WASTEWATER TREATMENT PLANT NFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	600 MGD
Basis of Permit Capacity (1)	3 Month ADF
Manufacturer	DAVCO
Type (2)	Conventional Activated Sludge
Hydraulic Capacity	
Average Daily Flow	0.390
Total Gallons of Wastewater Treated	142,679
Method of Effluent Disposal	Surface Water

- (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.

S-12 GROUP ____ SYSTEM ____

SYSTEM NAME / COUNTY: Broward County

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.		
Present number of ERCs* now being served	4029	
2. Maximum number of ERCs* which can be served	6185	
3. Present system connection capacity (in ERCs*) using existing lines	4029	
4. Future connection capacity (in ERCs*) upon service area buildout	4029	
5. Estimated annual increase in ERCs*	0	
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 cor Yes		
If so, when?	1984	
9. Has the utility been required by the DEP or water management district to implement reuse? Yes		
If so, what are the utility's plans to comply with this requirement? Utility discharge into lime rock pit is reuse.		
10. When did the company last file a capacity analysis report with the DEP?	October 2001	
 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 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 #	5006P02315	

S-13 GROUP _____ SYSTEM ____

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