OFFICIAL COPY

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

ANNUAL REPORT

OF

CONTINENTAL UTILITY, INC.

Exact Legal Name of Respondent

506-W &440-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

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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	1 Lems Certified 2. 3. 4. Massell (1. Lenz)
		1.	(Signature of Chief Executive Officer of the utility) * 2. 3. 4. X X X 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

CONTINENTA	AL UTILITY, INC.	County:	Sumter
	(Exact Name of Utility)	-	
Y ' . 1 1 .1	(- 11th - 1 day on a Cale of Allian Control 1 day		
Continental Uti	exact mailing address of the utility for which r	-	U.
50 Continental	niJ		
Highway 44E			
Wildwood, FL	2.479.5		
Telephone:	(352) 748-0100		A.F. P. W. () P. W. ()
rerephone.	(332) 748-0100		
E Mail Address	::		
			•
WEB Site:		·	
Sunshine State	One-Call of Florida, Inc. Member Number		
	ess of person to whom correspondence conce	-	
Mr. Bobby Hur Continental Uti	Lite: Inc		1 1.6 1.11
50 Continental	Dhad		
Wildwood, FL			
Telephone (352			
Telephone (332	748-0100		
List below the	address of where the utility's books and record	ls are located:	
Continental Uti	1*/ Y		
50 Continental	Dlvd		
Highway 44E	Direc.		
Wildwood, FL	34785		
Telephone:	(352) 748-0100		10 11 . 1 /1 10 10 10 10 10 10 10 10 10 10 10 10 10
rerephone.	(302) / 13 3 3 3		
List below any	groups auditing or reviewing the records and	operations:	
N/A		•	
			-
Date of origina	l organization of the utility: $3-10-82$		
Check the appr	opriate business entity of the utility as filed w	ith the Internal Revenue Service	
		1100 G	
Indi	vidual Partnership Sub S Corporatio	*	
		X	
* * /1 1	e		
	y corporation or person owning or holding di	rectly or indirectly 5% or more of the	voting securities
of the utility:			Percent
	Nama		
	Name Continue tal Country Club B.O. Inc.	A	Ownership 100%
1.	Continental Country Club R.O., Inc.		10078
2.			
3.	and a second sec		PROGRAMMA NO. LATELLE
4.			
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
Bobby Hunt	General Manager	Continental Utility, Inc.	General Administration
George MacFarlane	Rate Consultant	Regulatory Consultants, Inc. Phn: 941-371-8499	General Administration & Regulatory Issues
Kathryn G.W. Cowdery	Legal Counsel	Ruden, McClosky, Smith, Schuster & Russell, P.A. Phn: 850-681-9027	Regulatory Issues
			·
	<u></u>		

- (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:

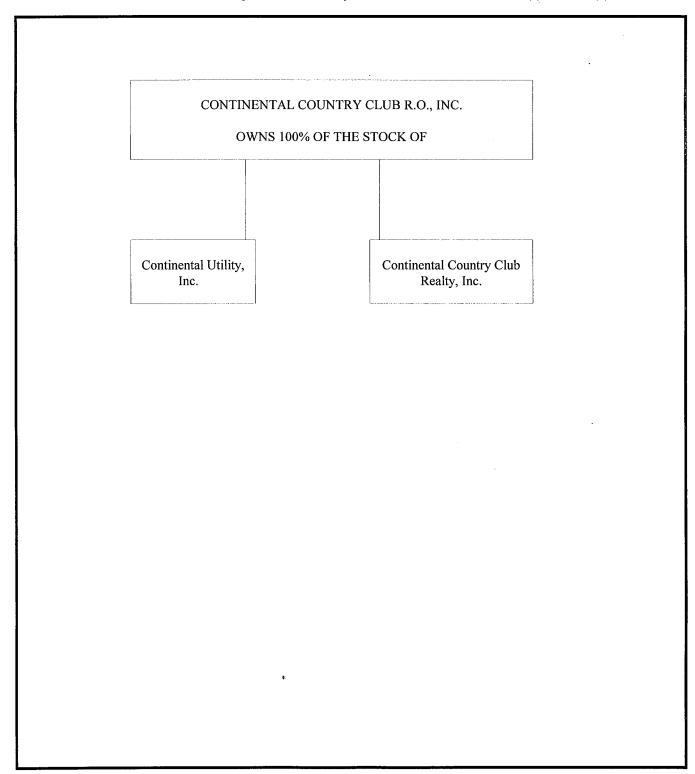
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

The predecessors to Continental Utility, Inc. began providing water and sewer service to its earliest customers in 1973. The Utility's service area is wholly within Sumter County, Florida. On January 13, 1987, the Sumter County Board of County Commissioners transferred jurisdiction over privately owned water and wastewater utilities to the Public Service commission. On August 22, 1988, Continental Country Club, Inc. was granted water and wastewater certificates under the grandfathering provisions of Section 367.171, Florida Statutes. On September 19, 1989, Continental Country Club, Inc. transferred certificates 506-W and 440-S to Continental Utility, Inc. pursuant to Order No. 21910. Continental Utility, Inc. continues to provide water and wastewater service to approximately 800 mobile home units, a 104-unit master-metered condominium complex, a clubhouse, sales and maintenance offices and a pool. The company was last granted a water and watewater rate increase on November 14, 1991, pursuant to Order No. 25347 as amended by Order Nos. 25347-A and 25347-3. Continental seeks to provide its customers with safe and efficient service meeting all applicable health, safety, and environmental standards at rates that adequately cover the cost of service and provide a fair return to Continental on its investment. Continental Country Club R.O., Inc., a resident owners corporation, owns 100% of the stock of Continental Utility, Inc. Presently, Continental Utility, Inc. is experiencing growth at less than 10 additional customers per year. In 1995, Continental negotiated settlement and consent orders with the Florida Department of Environmental Protection and the United States Environmental Protection Agency. As a result, Continental has changed their effluent disposal method by acquiring additional land and converting to a spray irrigation system and has stopped discharging effluent into the Chitty-Chatty Marsh.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 3/17/98

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).



COMPENSATION OF OFFICERS

activities and the compensation rec NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Russ Nero	President	As Needed	\$None
Judith Thompson	Vice-President	As Needed	None
Russ Main	Secretary	As Needed	None
Gail Scutt	Treasurer	As Needed	None

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Russ Nero Judith Thompson Gail Scutt Bill Schlegel Jean Knolle Russ Main Dick Dewey John Steinke Vacant	Director	As Required (Note 1)	\$ None None None None None None None None

(Note 1) - There are at least 12 meetings held each year plus various special meetings as required.

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 OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A	N/A	\$N/A	N/A
	AV 80.01. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		· -

^{*} 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)
Raye Guardado	President	Note 1	Note 2
Phil Bauer	Vice-President	Note 1	Note 2
Judy Thompson	Secretary	Note 1	Note 2
Bill Schlegel	Treasurer	Note 1	Note 2
			<u>-</u>
	•		
	-		

Note 1 - Holds the equivalent officer's position in Continental County Club R.O., Inc. and Continental Country Club Realty. Note 2 - The Utility, R.O., Inc. and Realty, Inc. share the same business address.

YEAR OF REPORT
December 31, 2002

UTILITY NAME: CONTINENTAL UTILITY, INC.

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

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

	ASSETS		REVENUES	S	EXPENSES	S
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	N/A		\$ N/A		€9	
					-	

UTILITY NAME:

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

- 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		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)
Continental Country Club R.O., Inc.	Management Fees & Services	Started With Prior Rate Proceeding	Р	\$67,800
Continental Country Club R.O., Inc.	Gas & Fuel Supplies Miscellaneous Office	(Water & Sewer) As Needed	P	1,048
Club K.O., Inc.	Supplies & Charges	As Needed	P	2,490
		(Water & Sewer)		<u> </u>
	*			
***	<u> </u>			

YEAR OF REPORT December 31, 2002

UTILITY NAME: CONTINENTAL UTILITY, INC.

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

	with "S". nn (d)) in a supplemental	FAIR MARKET VALUE (f)	8 N/A
	l, sold or transferred. rchase with "P" and sale rted. orted. (column (c) - colur orted. In space below or is fair market value.	GAIN OR LOSS (e)	8 N/A
sale, Purchase and Transfer of Assets columnar instructions follow:	 (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. 	NET BOOK VALUE (d)	S N/A
tions: Sale, Purchase and Transfer 3. The columnar instructions follow: (a) Enter name of related marry or	(b) Describe briefly the Co Enter the total reco (d) Enter the net book (e) Enter the net profit (f) Enter the fair mark schedule, describe	SALE OR PURCHASE PRICE (c)	\$ N/A
Part II. Specific Instruc	transactions to include: uipment id and structures urities 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)	N/A
.	. 7		

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHE	REF.		PREVIOUS	T	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
	UTILITY PLANT					
101-106	Utility Plant	F-7	\$	2,861,230	\$	2,883,161
108-110	Less: Accumulated Depreciation and Amortization	F-8		1,563,481		1,633,366
	Net Plant		\$	1,297,749	\$. 1,249,795
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	108,592		102,074
116 *	Other Utility Plant Adjustments	1'-/	l —	100,392	l –	102,074
110	Other Othicy Flant Adjustments	<u> </u>	┢			
	Total Net Utility Plant		\$	1,406,341	\$_	1,351,869
	OTHER PROPERTY AND INVESTMENTS					
121	Nonutility Property	F-9	\$	10,000	\$	10,000
122	Less: Accumulated Depreciation and Amortization	F-9		(8,402)		(8,734)
	Net Nonutility Property		\$	1,598	\$	1,266
123	Investment In Associated Companies	F-10		0		0
124	Utility Investments	F-10		0	l	0
125	Other Investments	F-10		0_		0
126-127	Special Funds	F-10		0	<u> </u>	0
	Total Other Property & Investments		\$	1,598	\$_	1,266
	CURRENT AND ACCRUED ASSETS					
131	Cash	1	\$	1,846	\$	15,331
132	Special Deposits	F-9	1	4,513	_	4,513
133	Other Special Deposits	F-9		0		0
134	Working Funds			0		- 0
135	Temporary Cash Investments			0		0
141-144	Accounts and Notes Receivable, Less Accumulated					
	Provision for Uncollectible Accounts	F-11		43,027		34,587
145	Accounts Receivable from Associated Companies	F-12		545,177		530,764
146	Notes Receivable from Associated Companies	F-12		292,001		292,001
151-153	Material and Supplies		I	638	[_	638
161	Stores Expense			0		0
162	Prepayments		I _	0	_	0
171	Accrued Interest and Dividends Receivable	1	I _	0	_	0
172 *	Rents Receivable		!			
173 *	Accrued Utility Revenues		I _		_	
174	Misc. Current and Accrued Assets	F-12	<u> </u>	0	_	0
	Total Current and Accrued Assets		\$	887,202	\$_	877,834

^{*} 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)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$2,429	\$1,857_
182	Extraordinary Property Losses	F-13	0	
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Misc. Deferred Debits	F-14	11,463	12,303
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		0	
	Total Deferred Debits		\$13,892	\$14,160
	TOTAL ASSETS AND OTHER DEBITS		\$2,309,033	\$\$

^{*} Not Applicable for Class B Utilities

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

	EQUITY CAPITAL AND				
ACCT.		REF.	PREVIOU	S	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR		YEAR
(a)	(b)	(c)	(d)		(e)
	EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$10	,000	\$10,000
204	Preferred Stock Issued	F-15		0_	
202,205 *	Capital Stock Subscribed				
203,206 *	Capital Stock Liability for Conversion				
207 *	Premium on Capital Stock				
209 *	Reduction in Par or Stated Value of Capital Stock				
210 *	Gain on Resale or Cancellation of Reacquired				
	Capital Stock	1			
211	Other Paid - In Capital		640	,000	640,000
212	Discount On Capital Stock			0	
213	Capital Stock Expense			0	
214-215	Retained Earnings	F-16	(98	,737)	(127,036
216	Reacquired Capital Stock			0	
218	Proprietary Capital			0	
	(Proprietorship and Partnership Only)			Ť	
	Total Equity Capital LONG TERM DEBT		\$551	,263_	\$522,964
22.1		F 15		0	
221 222 *	Bonds	F-15		0	
	Reacquired Bonds	E 17			
223 224	Advances from Associated Companies	F-17	1.540	0	1.501.601
224	Other Long Term Debt	F-17	1,542	,152	1,501,60
	Total Long Term Debt		\$1,542	,152	\$1,501,60
·	CURRENT AND ACCRUED LIABILITIES				·
231	Accounts Payable		11	,638	17,192
232	Notes Payable	F-18		0	
233	Accounts Payable to Associated Companies	F-18		0	
234	Notes Payable to Associated Companies	F-18		0	
235	Customer Deposits			70	7(
236	Accrued Taxes		20	,840	20,649
237	Accrued Interest	F-19		,830	7,625
- 238	Accrued Dividends			0	
239	Matured Long Term Debt			0	
240	Matured Interest			0	
241	Miscellaneous Current & Accrued Liabilities	F-20		0	
	Total Current & Accrued Liabilities		\$40	,378	\$45,530

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CAITTAL AND	REF.		VIOUS	CURRENT	
NO.	ACCOUNT NAME	PAGE		EAR	YEAR	
(a)	(b)	(c)		LAK (d)		
(a)	DEFERRED CREDITS	(0)	(<u>(a)</u>	(e)	
251	Unamortized Premium On Debt	F-13	\$	0	¢.	
252	Advances For Construction	F-13 F-20	p	0	Ф	
253	Other Deferred Credits	F-20 F-21		0	<u> </u>	
255	Accumulated Deferred Investment Tax Credits	Γ-21		0		
233	Accumulated Deferred investment Tax Credits	<u>. </u>	1	U	· · · · · · · · · · · · · · · · · · ·	
	Total Deferred Credits		\$		\$	
	OPERATING RESERVES					
261	Property Insurance Reserve		\$. 0	\$	
262	Injuries & Damages Reserve			0		
263	Pensions and Benefits Reserve			0		
265	Miscellaneous Operating Reserves			0		
	Total Operating Reserves		\$		\$	===
	CONTRIBUTIONS IN AID OF CONSTRUCTION					
271	Contributions in Aid of Construction	F-22	\$	497,896	\$516,2	256
272	Accumulated Amortization of Contributions					
	in Aid of Construction	F-22		(322,656)	(341,2	228)
	Total Net C.I.A.C.		\$	175,240	\$175,0	028
	ACCUMULATED DEFERRED INCOME TAXES					
281	Accumulated Deferred Income Taxes -					
	Accelerated Depreciation		\$	0	\$	
282	Accumulated Deferred Income Taxes -					
	Liberalized Depreciation			0		
283	Accumulated Deferred Income Taxes - Other			0		
	Total Accumulated Deferred Income Tax		\$		\$	
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$	2,309,033	\$	129

0

0

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	P	PREVIOUS YEAR (d)		URRENT YEAR * (e)
400	UTILITY OPERATING INCOME Operating Revenues	F-3(b)	\$	463,102	•	458,876
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	Φ	403,102	Φ	438,870
407, 330	Net Operating Revenues	1-3(0)	\$	463,102	\$	458,876
401	Operating Expenses	F-3(b)	\$	273,386	\$	286,951
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	92,339 (18,024)	\$	92,842 (18,572)
	Net Depreciation Expense		\$	74,315	\$	74,270
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		6,518		6,518
407	Amortization Expense (Other than CIAC)	F-3(b)				
408	Taxes Other Than Income	W/S-3		34,578		34,923
409	Current Income Taxes	W/S-3		0		,
410.10	Deferred Federal Income Taxes	W/S-3		0		
410.11	Deferred State Income Taxes	W/S-3		0		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		0		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		0		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0		
	Utility Operating Expenses		\$	388,797	\$	402,662
	Net Utility Operating Income		\$	74,305	\$	56,214
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)				
413	Income From Utility Plant Leased to Others			. 0	l	
414	Gains (losses) From Disposition of Utility Property		l	0		
420	Allowance for Funds Used During Construction	<u> </u>				
Total Util	ity Operating Income [Enter here and on Page F-3(c)]		\$	74,305	\$	56,214

^{*} 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)
\$ 256,318	\$202,558_	\$
\$256,318_	\$202,558_	\$
\$ 117,742	\$ 169,209	\$
34,251 (5,489)	<u>58,591</u> (13,083)	
\$28,762	\$45,508	\$
3,650	2,868	
19,728	15,195	
\$ 169,882	\$\$232,780	\$
\$86,436_	\$ (30,222)	\$
\$86,436_	\$ (30,222)	\$

^{*} 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)		EVIOUS YEAR (d)		JRRENT YEAR (e)
Total Utili	ty Operating Income [from page F-3(a)]		\$	74,305	\$	56,214
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$	0	\$	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			0		
419	Interest and Dividend Income			257		0
421	Nonutility Income			0		
426	Miscellaneous Nonutility Expenses			(333)		(332)
	Total Other Income and Deductions		\$	(76)	\$	(332)
	TAXES APPLICABLE TO OTHER INCOME					
408.20	Taxes Other Than Income		\$	0	\$	
409.20	Income Taxes			0		
410.20	Provision for Deferred Income Taxes		J	0		
411.20	Provision for Deferred Income Taxes - Credit			0		
412.20	Investment Tax Credits - Net			0		
412.30	Investment Tax Credits Restored to Operating Income	j	ļ	0	<u> </u>	
	Total Taxes Applicable To Other Income		\$		\$	
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	83,194	\$	83,609
428	Amortization of Debt Discount & Expense	F-13		571	<u> </u>	572
429	Amortization of Premium on Debt	F-13	ļ	0	<u></u>	
	Total Interest Expense		\$	83,765	\$	84,181
	EXTRAORDINARY ITEMS					
433	Extraordinary Income	1	\$	0	\$	
434	Extraordinary Deductions			0		
409.30	Income Taxes, Extraordinary Items			0		
	Total Extraordinary Items		\$		\$	
	NET INCOME		\$	(9,536)	\$	(28,299)

Explain Extraordinary Income:	ŧ		
A C C C C C C C C C C C C C C C C C C C		····	

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER UTILITY (d)		TEWATER TILITY (e)
101	Utility Plant In Service	F-7	\$	1,139,745	\$	1,743,416
	Less:		<u> </u>		<u> </u>	1,7,15,110
	Nonused and Useful Plant (1)			2,848		47,511
108	Accumulated Depreciation	F-8		687,847		945,519
110	Accumulated Amortization	F-8				·
271	Contributions In Aid of Construction	F-22		171,576		344,680
252	Advances for Construction	F-20				
	Subtotal		\$	277,474	\$	405,706
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		(98,424)		(242,804)
	Subtotal		\$	375,898	\$	648,510
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7				
115	Accumulated Amortization of					
	Acquisition Adjustments (2)	F-7				
	Working Capital Allowance (3)	· · · · · · · · · · · · · · · · · · ·	l	14,718		21,151
	Other (Specify):					
	***************************************	***************************************				
	RATE BASE		\$	390,616	\$	669,661
	NET UTILITY OPERATING INCOME (5)		\$	86,436	\$	(30,222)
ACHI	IEVED RATE OF RETURN (Operating Income / R	ate Base) (4)		22.13%		-4.51%

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.
- (4) Continental's customers are both water and sewer customers. When you combine the water and wastewater rate bases and compare it to the overall net operating income, Continental's actual overall rate of return for the combined operations is 5.30%. Continental's achieved rate of return was significantly less than the Continental's last authorized rate of return of 11.90% and the 8.60% rate of return reflected on the current cost of capital schedule page F-5
- (5) Excluding income taxes allowable in the prior rate proceeding.

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)	\$ 522,964 1,501,601 70	74.17% 0.00%	7.03%	3.39% 5.21% 0.00%
Total	\$	100.00%		8,60%

(1)	If the utility's capital structure is not used, explain which capital structure is used.
(2)	Should equal amounts on Schedule F-6, Column (g).
(3)	Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.
	Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.
	APPROVED RETURN ON EQUITY
Curre	nt Commission Return on Equity: 13.11%
Comn	nission order approving Return on Equity: Order No. 25347
	APPROVED AFUDC RATE COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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.

Current Commission Approved AFUDC rate:

Commission order approving AFUDC rate:

0.00%

N/A

YEAR OF REPORT December 31, 2002

CONTINENTAL UTILITY, INC.

UTILITY NAME:

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

77	JUSISTEINT WITH	THE METHODO	CONSISTENT WITH THE METHODOLOGI USED IN THE LAST KATE FROCEEDING	IE LASI KAIE FR	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 (f)	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)	\$ 522,964	8	8	8	8	\$ 522,964
Total	\$ 2,024,635 \$	\$	S	S	. \$	\$ 2,024,635

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

UTILITY PLANT ACCOUNTS 101 - 106

АССТ. (а)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102 103 104	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in	\$0 0	\$ 1,743,416 0 0 0	\$	\$
106	Progress Completed Construction Not Classified	0	0		
	Total Utility Plant	\$1,139,745	\$1,743,416	\$	\$2,883,161_

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.

OTHER THAN REPORTING WATER WASTEWATER **SYSTEMS TOTAL** ACCT. DESCRIPTION (d) (e) **(f)** (a) (b) (c) 114 Acquisition Adjustment 188,976 105,827 83,149 83,149 \$ 188,976 Total Plant Acquisition Adjustments \$ 105,827 115 Accumulated Amortization 80,384 Beginning Balance 45,015 35,369 6,518 Additions for the Year 3,650 2,868 \$ 86,902 48,665 38,237 **Total Accumulated Amortization** Net Acquisition Adjustments 102,074 \$_ 57,162 44,912

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

ACCOMOLITED DEFICE	CIA	HON (ACC	<u> </u>	IUO J AND A	MORTIZATION	(AC	C1. 110)
DESCRIPTION (a)		WATER (b)	W A	ASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION							
Account 108			1				
Balance first of year	\$	653,596	\$	909,885	\$	\$	1,563,481
Credit during year:							
Accruals charged to:							
Account 108.1 (1)	\$	34,251	\$	58,591	\$	\$	92,842
Account 108.2 (2)							
Account 108.3 (2)	 						
Other Accounts (specify):							
Accruals for Plant Held for	l —					. —	
Future Use							
Salvage			_				
Other Credits (Specify):							
Total Credits	\$	34,251	\$	58,591	\$	\$	92,842
Debits during year:	Ť	J 1,401	 	20,271	T	Ť	2 mg 07 13m
Book cost of plant retired	l		ŀ	(22,957)			(22,957)
Cost of Removal			ļ	<u> </u>			(==,>+,)
Other Debits (specify):							
other Beetle (speelig).							
Total Debits	\$		\$	(22,957)	\$	\$	(22,957)
Balance end of year	\$	687,847	\$	945,519	\$	\$	1,633,366
	<u> </u>		<u> </u>	***			
ACCUMULATED AMORTIZATION			l				
Account 110	l.		l.				
Balance first of year	\$	N/A	\$	N/A	\$	\$	
Credit during year:	l						
Accruals charged to:							!
	\$		\$		\$	\$	
Account 110.2 (2)						l	
Other Accounts (specify):							
Total credits	\$		\$		\$	\$	
Debits during year:	Ψ		Ψ		Ψ	۳	
Book cost of plant retired			1				
Other debits (specify):	1 —		I	APRIL			
Omer debus (specify).							
Total Debits	\$		\$		\$	\$	
Balance end of year	\$	b	\$		\$	\$	
<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 666 AND 766)

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Well Number 1 Cost Accumulated Depreciation	\$	\$	\$(332)	\$
Total Nonutility Property	\$1,598_	\$	\$(332)	\$1,266

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): Florida Power and Light	\$ 4,513
Total Special Deposits	\$4,513_
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Special Deposits	\$

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A	\$	\$
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): N/A	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125): N/A	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilit	ies: 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

DESCRIPTION	Holod marvidually.	TOTAL
(a) CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water and Wastewater ————————————————————————————————————	\$34,587	(b)
Total Customer Accounts Receivable		\$ 34,587
OTHER ACCOUNTS RECEIVABLE (Account 142):	\$	
Total Other Accounts Receivable		\$
NOTES RECEIVABLE (Account 144):	\$	
Total Notes Receivable		\$
Total Accounts and Notes Receivable		\$34,587
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	\$ N/A \$ N/A	<u>.</u>
Total Additions Deduct accounts written off during year: Utility Accounts Others	\$ N/A	
Total accounts written off	\$	
Balance end of year		\$0
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NE	ET	\$34,587

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES **ACCOUNT 145**

Report each account receivable from associated companies senarately

DESCRIPTION (a)	· ·	ГОТАL (b)
Accounts Receivable - Associated Companies	\$	530,764
		•
Total	\$	530,764

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
Stock Subscriptions Receivable	0.00% % \$ % % % % % % % % % % % % %	292,001
Total	\$	292,001

MISCELLANEOUS CURRENT AND ACCRUED ASSETS **ACCOUNT 174**

(a)	(b)
N/A *	\$
Total Miscellaneous Current and Accrued Liabilities	\$

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Loan Costs-First Union (Amortize over 7 years) \$ 4,000 Accum. Amortization @12/31/01 (1,571) Net Loan Costs @12/31/01 \$ 2,429	\$	\$ 1,857
Total Unamortized Debt Discount and Expense	\$572_	\$1,857
UNAMORTIZED PREMIUM ON DEBT (Account 251): N/A	\$	\$
Total Unamortized Premium on Debt	\$	\$

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

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

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) N/A	\$	\$
Total Deferred Rate Case Expense	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Deferred Large Motor Repairs, Testing, Engineering, Legal and Permitting	\$	\$
Total Other Deferred Debits	\$	\$12,303_
REGULATORY ASSETS (Class A Utilities: Account. 186.3): N/A	\$	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$12,303

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	9/0 	\$ \\ \frac{1.00}{10,000} \\ \frac{10,000}{10,000} \\ \frac{10,000}{10,0
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/ 	\$ 0 0 0 0 \$ 0 \$ 0

^{*} 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)
N/A	%		\$
Total			\$

^{*} 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 or (Accumulated Deficit)	(00 -0-)
439	Balance Beginning of Year Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$ (98,737) \$
	Total Credits: Debits:	\$ 0
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (28,299)
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	-
	Total Dividends Declared	\$ 0
215	Year end Balance	\$(127,036)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total A	ccumulated Deficit:	\$(127,036)
Notes to	Statement of Retained Earnings:	

UTILITY NAME: CONTINENTAL UTILITY, INC.

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

	DESCRIPTION (a)	TOTAL (b)
N/A		\$
	·	
		. 100 000 100 100
Total		\$

OTHER LONG-TERM DEBT ACCOUNT 224

	II	NTEREST	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)
Payable to First Union Date of Issue - 04/05/99, Date of Maturity 04/05/06	7.03 %	Greater of LIBOR Rate Plus 1.5% or	\$ 1,501,601
		7.03%	
	% 		
	0/0 0/0 0/0		
	9/		
	9/		
Total			\$1,501,601

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

UTILITY NAME: CONTINENTAL UTILITY, INC.

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): N/A	% 9% 9% 9% 9% 9%		\$
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$
N/A	%		
	%		
	%	AME / WYSTE	
	%		
	%		
	%	Was review	
	[%]		
Total Account 234			\$ -

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION
(a)

N/A

\$

Total

UTILITY NAME: CONTINENTAL UTILITY, INC.

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

		INTEL	INTEREST ACCRITER		
	BALANCE		DIBING VEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR (h)	DEBIT (c)	AMOUNT (d)	YEAR (e)	OF YEAR (f)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt First Union Loan	\$ 7,830		\$ 83,609	\$ 83,814	\$ 7,625
Total Account 237.1	\$		\$ 83,609	\$ 83,814	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits N/A	\$	427	\$	\$	8
Total Account 237.2	\$		\$	\$	\$
Total Account 237 (1)	\$		\$ 83,609	\$ 83,814	\$
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		237	\$ 83,609	 Must agree to F-2 (a), Beginni Ending Balance of Accrued In Must agree to F-3 (c), Current 	 Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. Must agree to F-3 (c), Current
				Year Interest Expense	kpense
Net Interest Expensed to Account No. 427 (2)			\$ 83,609		

UTILITY NAME: CONTINENTAL UTILITY, INC.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

- : : : :	BALANCE END
DENCE REPORTED IN PROPERTY (S)	(a)
A/N	Φ.
Total Miscellaneous Current and Accrued Liabilities	8

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

	BALANCE		DEBITS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)	(b)	(3)		(e)	(f)
N/A	\$		\$	\$	€
				-	
				-	
Total	\$		\$	8	\$

^{*} 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): N/A	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): N/A	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$163,116	\$334,780_	\$	\$497,896
Add credits during year:	\$8,460_	\$9,900_	\$	\$18,360
Less debit charged during the year	\$.\$	\$	\$
Total Contribution In Aid of Construction	\$ <u>171,576</u>	\$344,680	\$	\$ <u>516,256</u>

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ (92,935)	\$ (229,721)	\$	\$(322,656)
Debits during the year:	\$(5,489)	\$(13,083)	\$	\$ (18,572)
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$(98,424)	\$(242,804)	\$	\$(341,228)

UTILITY NAME: CONTINENTAL UTILITY, INC.

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)	\$ (28,299)
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$(28,299)
Computation of tax: State Tax	0	
Federal Tax @ 15%	0	
NOTE: The Consolidated 2002 Corporate Income Tax Return for	Continental Country Club R O	. Inc.
(the Parent) has not been filed. However, Continental Uti	lity, Inc's income and expense in	nformation
is included as part of the Consolidated Return. Continents the Consolidated Return in the same manner as it is reflect		ncluded in

WATER OPERATION SECTION

CONTINENTAL UTILITY, INC.

YEAR OF REPORT December 31, 2002

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
CONTINENTAL UTILITY, INC. / SUMTER	506-W	
		····
¢.		

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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)	\$ 1,139,745
	Less: Nonused and Useful Plant (1)		2,848
108	Accumulated Depreciation Accumulated Amortization	W-6(b)	687,847
110 271	Contributions In Aid of Construction	W-7:	171,576
252	Advances for Construction	F-20	1/1,3/0
	Subtotal		\$\$
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ (98,424)
	Subtotal		\$375,898
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	14,718
	WATER RATE BASE		\$390,616
	WATER OPERATING INCOME	W-3	\$ 86,436
ACI	HIEVED RATE OF RETURN (Water Operating Income / Water	Rate Base) (4)	22.13%

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.
- (4) Excluding income taxes allowable in prior rate proceeding.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$\$
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$\$256,318
401	Operating Expenses	W-10(a)	\$ 117,742
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	34,251 (5,489)
			0.76
10.6	Net Depreciation Expense	F 7	\$ 28,762
406	Amortization of Utility Plant Acquisition Adjustment	F-7	3,650
407	Amortization Expense (Other than CIAC)	F-8	
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 (1) 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		\$ 19,728 \$ 169,882
	Ounty Operating Expenses		Ψ
	Utility Operating Income		\$86,436
	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		\$86,436_

Note (1): Income taxes which were allowable in the prior rate case have not been included in the expenses above.

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WATER UTILITY PLANT ACCOUNTS

	WAIE	WAIEN UILLII FLAMI ACCOOMS	I ACCOUNTS		CIIDDENT
ACCT.		PREVIOUS		-	CURREINI
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(q)	(c)	(d)	(e)	(J)
301	Organization	0 \$	\$	\$	\$
302	Franchises	8,472			8,472
303	Land and Land Rights	2,000			2,000
304	Structures and Improvements	76,632			76,632
305	Collecting and Impounding Reservoirs	0			
306	Lake, River and Other Intakes	0			
307	Wells and Springs	41,970			41,970
308	Infiltration Galleries and Tunnels	0			
309	Supply Mains	0			
310	Power Generation Equipment	45,043			45,043
311	Pumping Equipment	107,481	7,505		114,986
320	Water Treatment Equipment	39,218			39,218
330	Distribution Reservoirs and Standpipes	173,600			173,600
331	Transmission and Distribution Mains	464,279			464,279
333	Services	0			
334	Meters and Meter Installations	136,641	470	-	137,111
335	Hydrants	29,673			29,673
336	Backflow Prevention Devices	0			
339	Other Plant Miscellaneous Equipment	5,741	1,020		6,761
340	Office Furniture and Equipment	0			
341	Transportation Equipment	0			
342	Stores Equipment	0			
343	Tools, Shop and Garage Equipment	0			
344	Laboratory Equipment	0		-	
345	Power Operated Equipment	0			
346	Communication Equipment	0			
347	Miscellaneous Equipment	0			-
348	Other Tangible Plant	0			
	TOTAL WATER PLANT	\$ 1,130,750	\$ 8,995	\$	\$ 1,139,745

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

W-4(a) GROUP

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

	ιċ	CENERAL	TNA IQ		(h)				530000000000000000000000000000000000000																				many operations.					\$	
	4.	TRANSMISSION AND	NOITHIBIATSIA	PLANT	(g)	\$										tanadanda ka pin na harana da		173,600	464,279		137,111	29,673		5,324								***************************************		\$	
	<u>س</u>	WATED	TOPATMENT	PLANT	(j)	\$		2,000	12,261								39,218							224									\$ 10 mm 1	\$	
INT MATRIX	.2	SOURCE OF STIBBLY	AND DIMENS	AND FOMEING	(e)	S			64,371			41,970	Type of the second seco	***************************************	45,043	114,986								1,213										\$ 267,583	
TER UTILITY PLANT MATRIX	г:	3 IGION & LIVE	DI ANT	FLAINI	(p)	\$	8,472																											\$	
WAT		Fivaddito	VEAD	YEAK	(c)	\$	8,472	2,000	76,632			41,970			45,043	114,986	39,218	173,600	464,279		137,111	29,673		6,761										\$	
				ACCOUNTNAME	(b)	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	
		(ACCI.		(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

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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 (e)
304	Structures and Improvements	28	(u)	3.57%
305	Collecting and Impounding Reservoirs			. 3.3770
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	- 	5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10		10.00%
330	Distribution Reservoirs and Standpipes			2.50%
331	Transmission and Distribution Mains	43		2.33%
333	Services			
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices		THE PROPERTY OF THE PARTY OF TH	
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			-
348	Other Tangible Plant	10		10.00%
302	Franchises	20		5.00%
Water P	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.

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

	TOTAL	(d+e)		\$2,716		700	1,504			2,252	5,839	404	4,340	10,798		5,276	658		40										424	\$34,251
PRECIATION	OTHER CREDITS *	(9)	(3)	8																										∞
UMULATED DE	ACCRUALS	5	(m)	\$ 2,716			1,504			2,252	5,839	404	4,340	10,798		5,276	658		40										424	\$ 34,251
IN WATER ACC	BALANCE AT BEGINNING	OF YEAR	(5)	\$ 33,661			33,828			27,870	64,866	37,093	73,781	263,740		96,927	10,225		5,673										5,932	\$ 653,596
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(g)	Structures and Improvements		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	Franchises	TOTAL WATER ACCUMULATED DEPRECIATION
	ACCT.	NO.	(a)	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	302	TOTAL W.

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

W-6(a) GROUP

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMPTER

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	ANALYSIS OF ENTRIES		IN WAIER ACCOMULATED DEFRECIATION	DEFRECIALION	(COIVI D)	
				COSTOF		
ACCT.		PLANT	SALVAGE AND	REMOVAL	TOTAL	BALANCE AT
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER CHARGES	CHARGES (g-h+i)	END OF YEAK (c+f-k)
(a)	(b)	(g)	(h)	(i)	(i)	€
304	Structures and Improvements	\$	\$	\$	\$	\$ 36,377
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					35,332
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					30,122
311	Pumping Equipment					70,705
320	Water Treatment Equipment					37,497
330	Distribution Reservoirs and Standpipes					78,121
331	Transmission and Distribution Mains					274,538
333	Services					
334	Meters and Meter Installations					102,203
335	Hydrants					10,883
336	Backflow Prevention Devices			***************************************		
339	Other Plant Miscellaneous Equipment					5,713
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
302	Franchises					6,356
TOTAL \	TOTAL WATER ACCUMULATED DEPRECIATION	\$	8	8		\$ 687,847

W-6(b) GROUP

CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$163,116
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)	\$8,460_
Total Credits		\$8,460_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$171,576_

If any prepaid CIAC has been collected, provide	de a supporting schedule showing how the amount is dete	rmined.
Explain all debits charged to Account 271 duri	ing the year below:	
		-
	6	

CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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 Main Extension Charge Meter Installation Fee (5/8" x 3/4")	9 9	\$ 340 500 100	\$. 3,060 4,500 900
Total Credits			\$8,460_

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ (92,935)
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ (5,489)
Total debits	\$(5,489)
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$(98,424)

W-8(a) GROUP

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WATER CIAC SCHEDULE "B"

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

WHICH CASH OR PROPERTY WAS RECEIVED D	CIGING THE TERM	
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$
ė.		
Total Credits		\$

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b) Water Sales:	(c)	(d)	(e)
460				\$
400	Unmetered Water Revenue Metered Water Revenue:			Φ
461.1	Sales to Residential Customers	873	880	226,562
461.2	Sales to Residential Customers	16	16	26,420
461.3	Sales to Commercial Customers Sales to Industrial Customers	10		20,420
461.4	Sales to Hudstrian Customers Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings		· · · · · · · · · · · · · · · · · · ·	
401.5	Sales Waltiple Failing Dwellings			
	Total Metered Sales	889	896	\$252,982_
	Fire Protection Revenue:			
462.1	Public Fire Protection	3	3	3,336
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$3,336
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			1811
	Total Water Sales	892	899	\$256,318
	Other Water Revenues:			-
469	Guaranteed Revenues (Including Allov	vance for Funds Pruden	tly Invested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues	· · · · · ·		
	Total Other Water Revenues			\$
	Total Water Operating Revenues			\$ 256,318

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

UTILITY NAME: <u>CONTINENTAL UTILITY, INC.</u>

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 29,509	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	5,480		AAAAAA
610	Purchased Water			
615	Purchased Power	4,905	4,905	
616	Fuel for Power Purchased			
618	Chemicals	2,693		
620	Materials and Supplies	2,806		
631	Contractual Services-Engineering	881		
632	Contractual Services - Accounting	3,000		
633	Contractual Services - Legal	1,382		
634	Contractual Services - Mgt. Fees	33,900		
635	Contractual Services - Testing			
636	Contractual Services - Other	23,535		
641	Rental of Building/Real Property	, , , , , , , , , , , , , , , , , , , ,		
642	Rental of Equipment			
650	Transportation Expenses	524		
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	5,408		
675	Miscellaneous Expenses	3,719		
	Total Water Utility Expenses	\$117,742_	\$4,905	\$

CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY:

CONTINENTAL UTILITY, INC. / SUMPTER

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)
\$189_	\$	\$ 14,518	\$	\$6,941	\$7,861_
35		2,696		1,289	1,460
2,693			2,770		881
					3,000 1,382 33,900
9,269	194		7,619	6,453	0
5		351		168	0
					·
				5,408	3,719
\$12,227	\$194_	\$17,565	\$10,389	\$	\$52,203_

UTILITY NAME: <u>CONTINENTAL UTILITY, INC.</u>

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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	8,089	437	7,652	6,638		
February	0	7,681	444	7,237	6,410		
March	0	9,432	380	9,052	5,422		
April	0	10,194	379	9,815	8,365		
May	0	13,311	394	12,917	11,256		
June	0	7,642	195	7,447	7,813		
July	0	5,912	464	5,448	4,145		
August	0	6,068	464	5,604	3,095		
September	0	5,834	464	5,370	7,083		
October	0	8,673	465	8,208	5,223		
November	0	8,001	464	7,537	5,599		
December	0	6,568	465	6,103	4,407		
Total for Year	4.100.	97,405	5,015	92,390	75,456		
Vendor	If water is purchased for resale, indicate the following: Vendor N/A Point of delivery N/A						
If water is so	If water is sold to other water utilities for redistribution, list names of such utilities below: N/A						

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well Number 1 (Not Connected to Potable - Irrigation)	150 GPM	158,400	Well
Well Number 2	500 GPM	480,000	Well
Well Number 3 (Note 1)	1,806 GPM	172,800	Well
Well Number 4	500 GPM	480,000	Well
Note 1: Well has less potable capacity due to required	CL2 retention time in	conjunction with size o	storage tank

CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	1,132,000	· —
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis (sedimentation, chemical, aerated, et		
	LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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		1.0		
5/8"	Displacement	1.0	893	893
3/4"	Displacement	1.5		
1"	Displacement	2.5		****
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	1	50
6"	Turbine	62.5	200 40	
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water System N	Meter Equivalents	966

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		
(<u>75,456,000</u> /365 days)/350 gpd = (Total Gallons Sold)	591 ERC'S	
ě		

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC./SUMTER

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied	where necessary.
Present ERC's * the system can efficiently serve	950
2. Maximum number of ERCs * which can be served.	950
3. Present system connection capacity (in ERCs *) using existing lines	680
4. Future connection capacity (in ERCs *) upon service area buildout.	100
5. Estimated annual increase in ERCs * Less than 10 ERC's	
6. Is the utility required to have fire flow capacity? Yes If so, how much capacity is required? At least 500 GPM for To	wo Hours
7. Attach a description of the fire fighting facilities. 100,000 Gallon Water Sto	rage Sphere
Describe any plans and estimated completion dates for any enlargements or None at this time	•
9. When did the company last file a capacity analysis report with the DEP?	1997
10. If the present system does not meet the requirements of DEP rules:	N/A
a. Attach a description of the plant upgrade necessary to meet the DI	-
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 #	PWS 6602058
12. Water Management District Consumptive Use Permit #	202622.04
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?	

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

WASTEWATER OPERATION SECTION

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 by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
CONTINENTAL UTILITY, INC. / SUMTER	440-S	
	_	
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e	_	

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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)	\$. 1,743,416
108 110 271	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction	S-6(b)	47,511 945,519 344,680
252	Advances for Construction	F-20	
	Subtotal		\$405,706
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ (242,804)
	Subtotal		\$648,510
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	21,151
	WASTEWATER RATE BASE		\$669,661
	WASTEWATER OPERATING INCOME	S-3	\$(30,222)
ACHIE	VED RATE OF RETURN (Wastewater Operating Income / Wast	tewater Rate Base)	-4.51%

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

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

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

UTILITY NAME: <u>CONTINENTAL UTILITY, INC.</u>

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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)	\$\$
	Net Operating Revenues		\$202,558
401	Operating Expenses	S-10(a)	\$ 169,209
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	58,591 (13,083)
406 407	Net Depreciation Expense Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC)	F-7 F-8	\$ 45,508 2,868
408.10 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses		9,222 3,715 2,258
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		\$ 15,195
	Utility Operating Expenses		\$\$232,780
	Utility Operating Income		\$ (30,222)
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		\$(30,222)

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WASTEWATER UTILITY PLANT ACCOUNTS

		TITLE STATE OF THE			CHRRENT
ACCI.		rkevious	SINCILLAGA	DETIDEMENTS	VEAD
Q	ACCOUNT NAME	YEAK	ADDITIONS	NETINEMIS (e)	(+ C)
(a)	(Q)	(3)	(a)	(2)	
351	Organization	- 1		A	6
352	Franchises	8,472			8,472
353	Land and Land Rights	233,408			233,408
354	Structures and Improvements	806'9			6,908
355	Power Generation Equipment	0			
360	Collection Sewers - Force	0			
361	Collection Sewers - Gravity	722,377			722,377
362	Special Collecting Structures	0			
363	Services to Customers	0			
364	Flow Measuring Devices	0			
365	Flow Measuring Installations	0			
* 366	Reuse Services	0			
367	Reuse Meters and Meter Installations	0			
370	Receiving Wells	0			
371	Pumping Equipment	112,724	20,764	(15,573)	117,915
374	Reuse Distribution Reservoirs	0			
375	Reuse Transmission and	0			
	Distribution System	0			
380	Treatment and Disposal Equipment	639,376	9,844	(7,384)	641,836
381	Plant Sewers	0			
382	Outfall Sewer Lines	0			
389	Other Plant Miscellaneous Equipment	7,215	5,285		12,500
390	Office Furniture and Equipment	0			
391	Transportation Equipment	0			
392	Stores Equipment	0			
393	Tools, Shop and Garage Equipment	0			
394	Laboratory Equipment	0			
395	Power Operated Equipment	0			
396	Communication Equipment	0			
397	Miscellaneous Equipment	0			
398	Other Tangible Plant	0			
	Total Wastewater Plant	1 730 480	\$ 35.893	\$ (22.957)	\$. 1.743.416
-	10tal Wastewater Liant				

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

CONTINENTAL UTILITY, INC.

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

	<i>L</i> •	GENERAL	PLANI	(k)					200000000000000000000000000000000000000																											\$	
	.6 RECLAIMED	WASTEWATER	DISTRIBUTION PLANT	(i)	•																												***************************************			S	
	.5 DECLARATED	WASTEWATER	TREATMENT PLANT	(i)	\$															(0.000000000000000000000000000000000000						(0)000000000000000000000000000000000000											
[MATRIX	4.	TREATMENT	AND DISPOSAL	(j)	5		233,408	6,483	Strict participation of the strict of the st														641,836			12,500								Kara and the second		\$	
EWATER UTILITY PLANT MATRIX	દઃ	SYSTEM	PUMPING PLANT	(i)	S			425	paratical and a second a second and a second a second a second and a second a second a second a second a seco									117,915				keedudo alamaaaaaaaaabaa ake aa a				VIII CONTRACTOR CONTRACTOR VIII CONTRACTOR VII									The second secon	\$	
WASTEWATER	.2	COLLECTION	PLANT	(h)	8					722,377																had been a second and a second										\$	
	.1	INTANGIBLE	PLANT	(g)	- 1	8,472																														\$ 8,472	
		ACCOUNT NAME		(g)	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.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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	30.30	, ,	. 3.30%
355	Power Generation Equipment			·
360	Collection Sewers - Force			
361	Collection Sewers - Gravity	44.84		2.23%
362	Special Collecting Structures		-	- -
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations		The second secon	A
370	Receiving Wells			
371	Pumping Equipment	25.00		4.00%
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	16.00		6.25%
390	Office Furniture and Equipment			
391	Transportation Equipment	WWW. 474 79. a		
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			-
396	Communication Equipment			
397	Miscellaneous Equipment	70 AND 54		
352	Franchises	20.00		5.00%
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.

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	N WASTEWATEI	R ACCUMULATE	D DEPRECIATI	ON
ACCT.		BALANCE		OTHER	TOTAL
NO.	ACCOUNT NAME	AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
(8)	(a	OF YEAK (c)	(d)	(e)	(J) (J)
354	Structures and Improvements	\$ 1,411	\$ 227	\$	\$ 227
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	483,637	16,143		16,143
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	1700		and the state of t	
371	Pumping Equipment	85,594	5,388		5,388
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment	332,169	35,795		35,795
381	Plant Sewers				
382	Outfall Sewer Lines				-
389	Other Plant Miscellaneous Equipment	1,144	614		614
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
352	Franchises	5.930	424		424
Total De	Total Depreciable Wastewater Plant in Service	\$ 909,885	\$ 591	\$	\$ 58.591
	-				

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

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

	ANALYSIS OF EN	TRIES IN WAST	NTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	MULATED DEPR	RECIATION	
				COST OF		
ACCT.		PLANT	SALVAGE AND	REMOVAL	TOTAL	BALANCE AT
ON	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	\$	8	\$	\$	\$ 1,638
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity		A CONTRACTOR OF THE CONTRACTOR			499,780
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells				and the same	
371	Pumping Equipment	(15,573)			(15,573)	75,409
375	Reuse Transmission and					
	Distribution System					
380	Treatment and Disposal Equipment	(7,384)			(7,384)	360,580
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					1,758
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment		The state of the s			
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
352	Franchises					6,354
Total D	Total Depreciable Wastewater Plant in Service	\$	\$	\$	\$(22,957)	\$ 945,519
		-				

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

UTILITY NAME: CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

CONTRIBUTIONS IN AID OF CONSTRUCTION **ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$334,780
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)	\$9,900
Total Credits		\$9,900_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$344,680

-	lebits charged to				
				-	
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		t		 	

CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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)
Plant Capacity Charge Main Extension Fee	9 9	\$ <u>350</u> 750	\$ 3,150 6,750
Total Credits			\$9,900_

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ (229,721)
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ (13,083)
Total debits	\$(13,083)
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$(242,804)

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WASTEWATER CIAC SCHEDULE "B"

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

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

S-8(b)	
GROUP	

CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS
	WASTEWATER SALES			
521.1 521.2 521.3 521.4 521.5	Flat Rate Revenues: Residential Revenues Commercial Revenues Industrial Revenues Revenues From Public Authorities Multiple Family Dwelling Revenues			\$
521.6	Other Revenues			
521	Total Flat Rate Revenues			\$
522.1 522.2	Measured Revenues: Residential Revenues Commercial Revenues	873 15		173,679 28,879
522.3	Industrial Revenues			
522.4 522.5	Revenues From Public Authorities Multiple Family Dwelling Revenues			
522	Total Measured Revenues	888	895_	\$202,558_
523	Revenues From Public Authorities			
524	Revenues From Other Systems	1 1111111111111111111111111111111111111		
525	Interdepartmental Revenues			
	Total Wastewater Sales	888	895	\$
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prude	ently Invested or AFPI)		
	Total Other Wastewater Revenues			\$

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

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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			THE PARTY OF THE P
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		-	\$

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

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

			_	,	•	4	7	9.
			Ţ.	? :	j.	<u>.</u>	?	?
		CURRENT	COLLECTION	COLLECTION	PUMPING	PUMPING	REATMENT & DISPOSAL	TREATMENT & DISPOSAL
ACCOUNT NAME	NAME	YEAR	EXPENSES- OPERATIONS	EXPENSES- MAINTENANCE	EXPENSES - OPERATIONS	EXPENSES - MAINTENANCE	EXPENSES - OPERATIONS	EXPENSES - MAINTENANCE
(b)		\neg	(p)	(e)	(J)	(g)	(P)	(j)
Salaries and Wages - Employees		\$ 29,509	\$ 11,007	8	8	8	\$ 9,540	•
Salaries and Wages - Officers,	Officers,							
Directors and Majority Stockholders	ity Stockholders	007	4400				777	
Employee Pensions and Benefits	nd Benefits	2,480	7,044				7777	
Furchased Sewage Treament	realment	24 945					24,945	
Purchased Power	Scilo	18,974			3,312		15,662	
Fuel for Power Purchased	ased							
Chemicals		3,339					3,339	
Materials and Supplies	SS	3,332		1,148		1,224		096
Contractual Services-Engineering	Engineering	1,186					1,186	
Contractual Services - Accounting	- Accounting	3,000		William .				
Contractual Services - Legal	- Legal	1,382						
Contractual Services - Mgt. Fees	- Mgt. Fees	33,900						
Contractual Services - Testing	- Testing					1010	020 01	0070
Contractual Services - Other	- Other	39,329				3,474	19,830	7,00,6
Rental of Building/Real Property	sal Property							
Rental of Equipment							010	
Transportation Expenses	ses	524	281				743	
Insurance - Vehicle								
Insurance - General Liability	iability							
Insurance - Workman's Comp	ı's Comp.							
Insurance - Other			ACCORDED TO A CONTROL OF THE PARTY OF THE PA		Leave (Charles and and and and			
Advertising Expense								
Regulatory Commission Expenses	ion Expenses							
- Amortization of Rate Case Expense	te Case Expense							
Regulatory Commission ExpOther	on ExpOther			Pococca acceptance of the contract of the cont	2.1.0.11.1.00.001.00.01.01.01.0.0.0		E8881360715020208	
Bad Debt Expense		590				0.000		
Miscellaneous Expenses	ses	3,719						
Total Wastewater Utility Expenses		\$ 169,209	\$ 13,332	\$	\$3312	\$ 4.648	\$ 76,537	\$ 10,562

CONTINENTAL UTILITY, INC.

UTILITY NAME:

SYSTEM NAME/COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

Ş	.12 RECLAIMED	WATER	EXPENSES-	MAINTENAINCE (0)	•																								We have been dearly and the second of the se		The second secon		\$	
· ·	.I.I RECLAIMED	WATER	EXPENSES-	OPERATIONS (n)	8								and the second s																				\$	
MATRIX	.10 RECLAIMED	WATER	EXPENSES-	MAINTENANCE (m)	8																					COLUMN CO)/// (1999)		\$	
ER UTILITY EXPENSE ACCOUNT MATRIX	.9 RECLAIMED	WATER	EXPENSES-	OPERATIONS (I)	\$																										2000 to 1000 to		\$	
R UTILITY EXP	∞.		ADMIN. & GENERAL	EXPENSES (k)	\$ 8,962		1771	1000							3,000	1,382	33,900															3.719	\$ 52.627	
WASTEWATE	۲.	1	CUSTOMER ACCOUNTS	EXPENSE (i)	\$						Acquire access and an applications and								6,453												590		\$ 7,043	
			ACCOUNT NAME	(q)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Fotal Wastewater Utility Expenses	
			ACCT. NO.	(a)	701	703		704	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		191	770	775	Tot	

CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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	411	1.0		
5/8"		1.0	002	
3/8"	Displacement	1.0	893	893
1"	Displacement Displacement	1.5		
1 1/2"	Displacement or Turbine	2.5		<u> </u>
2"	Displacement of Turbine Displacement, Compound or Turbine	5.0 8.0	The respect	
3"	Displacement Displacement		· · · · · · · · · · · · · · · · · · ·	1.5
3"	Compound	15.0	<u> </u>	15
3"	Turbine	16.0 17.5		
4"				
4"	Displacement or Compound Turbine	25.0 30.0		
6"	Displacement or Compound	50.0	1	
6"	Turbine Compound		1	50
8"	Compound	62.5 80.0		
8"	Turbine	90.0		
10"	Compound	115.0	***************************************	
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Meter Equiva			958

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:		******
(<u>46,168,000</u> / 365 days) / 275 gp (Total Gallons Treated)	460	

CONTINENTAL UTILITY, INC.

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	200,000 GPD
Basis of Permit Capacity (1)	ADF
Manufacturer	<u>Davco</u>
Type (2)	Contact Stabilization
Hydraulic Capacity	400,000 GPD
Average Daily Flow	126,488
Total Gallons of Wastewater Treated	46,168,000
Method of Effluent Disposal	Pond & Spray Irrigation (200,000 GPD capacity)

- (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

UTILITY NAME: <u>CONTINENTAL UTILITY, INC.</u>

SYSTEM NAME / COUNTY: CONTINENTAL UTILITY, INC. / SUMTER

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 460
2. Maximum number of ERCs* which can be served
3. Present system connection capacity (in ERCs*) using existing lines 480
4. Future connection capacity (in ERCs*) upon service area buildout 727
5. Estimated annual increase in ERCs* Less than 10
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system N/A
 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. N/A 8. If the utility does not engage in reuse, has a reuse feasibility study been completed?No If so, when?No
9. Has the utility been required by the DEP or water management district to implement reuse?No
If so, what are the utility's plans to comply with this requirement? 10. When did the company last file a capacity analysis report with the DEP? 1996 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 # FLA043699

S-13 S-13
GROUP ____
SYSTEM ____

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