

OFFICIAL COPY
DIVISION 67
WATER AND/OR WASTEWATER UTILITIES
Do Not Remove from this Office
WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS654-02-AR
Country Club of Sebring
3035 Wynstone Drive
Sebring, FL 33875-4745

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

RECEIVED
DIVISION OF
REGULATION
03 APR 21 AM 9:07
SER

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

FINANCIAL SECTION

REPORT OF

COUNTRY CLUB OF SEBRING UTILITIES ("CCSU")

(EXACT NAME OF UTILITY)

3035 WYNSTONE DRIVE
SEBRING FL 33875
Mailing Address

4800 HAW BRANCH RD
SEBRING FL 33875
Street Address
HIGHLANDS
County

Telephone Number 863-385-6330

Date Utility First Organized 3/17/92

Fax Number 863-385-6330

E-mail Address

Sunshine State One-Call of Florida, Inc. Member No.

Check the business entity of the utility as filed with the Internal Revenue Service:

☐ Individual ☒ Sub Chapter S Corporation ☐ 1120 Corporation ☐ Partnership

Name, Address and phone where records are located:

R. GREG HARRIS
3035 WYNSTONE DRIVE SEBRING FL 33875 863-385-6330

Name of subdivisions where services are provided:

THE COUNTRY CLUB OF SEBRING

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: R. GREG HARRIS	MANAGER	3035 WYNSTONE DR SEBRING FL 33875	
Person who prepared this report: R. GREG HARRIS	MANAGER	"	
Officers and Managers: R. GREG HARRIS	MANAGER	"	\$ 5500
ROLAND A. HARRIS	PRESIDENT	TAMPA FL	\$ -0-
			\$
			\$
			\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
ROLAND A. HARRIS	100%	TAMPA FL	\$ -0-
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: CCSU

YEAR OF REPORT DECEMBER 31, 2002

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 86366	\$ 54984	\$ _____	\$ 141350
Commercial_____		8166	9450	_____	17616
Industrial_____		_____	_____	_____	_____
Multiple Family_____		6394	6998	_____	13392
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 100926	\$ 71432	\$ _____	\$ 172358
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 74534	\$ 66314	\$ _____	\$ 140848
Depreciation Expense_____	F-5	36650	16286	_____	52936
CIAC Amortization Expense_____	F-8	—	—	_____	—
Taxes Other Than Income_____	F-7	16609	12484	_____	29093
Income Taxes_____	F-7	—	—	_____	—
Total Operating Expense		\$ 127793	95084	_____	\$ 222877
Net Operating Income (Loss)		\$ <26867>	\$ <23652>	\$ _____	\$ <50519>
Other Income:					
Nonutility Income_____		\$ —	\$ —	\$ _____	\$ —
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		6068	_____	_____	6068
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ <32935>	\$ <23652>	\$ _____	\$ <56587>

UTILITY NAME: CCSUYEAR OF REPORT
DECEMBER 31, 2002

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 2115047	\$ 2107629
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>811929</u>	<u>758993</u>
Net Utility Plant _____		\$ 1303118	\$ 1348636
Cash _____		2542	<1792>
Customer Accounts Receivable (141) _____		<u>13504</u>	<u>15380</u>
Other Assets (Specify): _____			

Total Assets _____		\$ 1318164	\$ 1362224
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6	<u>279225</u>	<u>335812</u>
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ 279225	\$ 335812
Long Term Debt (224) _____	F-6	\$ 86496	\$ 96572
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		<u>6242</u>	<u>18843</u>
Other Liabilities (Specify) _____			
DUE TO CAITNEY ENTERPRISES		<u>32436</u>	
DUE TO R.G. H.		<u>102352</u>	
Advances for Construction _____			<u>76311</u>
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>371355</u>	<u>834686</u>
Total Liabilities and Capital _____		\$ 878106	\$ 1362224

UTILITY NAME: CCSU

YEAR OF REPORT DECEMBER 31, 2002

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>1465146</u>	\$ <u>649901</u>	\$ _____	\$ <u>2115047</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>1465146</u>	\$ <u>649901</u>	\$ _____	\$ <u>2115047</u>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>473802</u>	\$ <u>285191</u>	\$ _____	\$ <u>758993</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>36650</u>	\$ <u>16286</u>	\$ _____	\$ <u>52936</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>36650</u>	\$ <u>16286</u>	\$ _____	\$ <u>52936</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>510452</u>	\$ <u>301477</u>	\$ _____	\$ <u>811929</u>

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

CAPITAL STOCK (201 - 204)

<i>N/A</i>	Common Stock	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 _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ <u>335812</u>	\$ _____
Changes during the year (Specify): <i>NET INCOME <LOSS></i>	<u><56587></u>	_____
Balance end of year _____	\$ <u>279225</u>	\$ _____

PROPRIETARY CAPITAL (218)

<i>N/A</i>	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<i>4 @ 24,000 FROM INDIVIDUALS</i>	<i>8</i>	<i>60</i>	<i>\$ 50823</i>
<i>3 @ 5,000 FROM INDIVIDUALS</i>	<i>8</i>	<i>24</i>	<i>673</i>
<i>3 @ 10,000 FROM INDIVIDUALS</i>	<i>8</i>	<i>24</i>	<i>30000</i>
<i>1 @ 5,000 FROM INDIVIDUAL</i>	<i>8</i>	<i>24</i>	<i>5000</i>
Total _____			\$ <u>86496</u>

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$	\$	\$	\$
State income Tax				
Taxes Other Than Income:				
State ad valorem tax				
Local property tax	12129	9740		21869
Regulatory assessment fee	4480	2744		7224
Other (Specify)				
Total Tax Expense	\$ 16609	\$ 12484	\$	\$ 29093

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
SPENCER GILL	\$ 1143	\$ 1143	READ + INSTALL METERS
A+D WATER SYSTEMS	\$ 21205	\$	PROVIDE CHEMICALS
SHORT UTILITIES	\$ 1530	\$ 2739	SYSTEM TEST + CONSULTING
PUGH UTILITIES	\$	\$ 27162	TESTING, CONSULTING, CHEMICALS
POLSTON ENGINEERING	\$	\$ 1550	CONSULTING
CAITNEY ENTERPRISES	\$ 17750	\$ 17750	CONSULTING
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ <u>614587</u>	\$ <u>220099</u>	\$ <u>834686</u>
2) Add credits during year	\$ <u>5775</u>	\$ <u>7150</u>	\$ <u>12925</u>
3) Total	<u>620362</u>	<u>227249</u>	<u>847611</u>
4) Deduct charges during the year			
5) Balance end of year			
6) Less Accumulated Amortization	<u>341589</u>	<u>134667</u>	<u>466256</u>
7) Net CIAC	\$ <u>278773</u>	\$ <u>92582</u>	\$ <u>371355</u>

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
<u>NONE</u>				
Sub-total			\$	\$
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
<u>CUSTOMER PLANT CAPACITY CHARGES (TAP FEES)</u>	<u>11</u>	<u>1175</u>	\$ <u>5775</u>	\$ <u>7150</u>
Total Credits During Year (Must agree with line # 2 above.)			\$ <u>5775</u>	\$ <u>7150</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	\$ <u>317701</u>	\$ <u>125240</u>	\$ <u>442941</u>
Add Debits During Year:	<u>23888</u>	<u>9427</u>	<u>33313</u>
Deduct Credits During Year:			
Balance End of Year (Must agree with line #6 above.)	\$ <u>341589</u>	\$ <u>134669</u>	\$ <u>466256</u>

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1) *N/A*

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: 11.29 %
Commission Order Number approving AFUDC rate: 25788

WATER OPERATING SECTION

UTILITY NAME: CCSU

YEAR OF REPORT DECEMBER 31, 2002

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ 17630	\$ _____	\$ _____	\$ 17630
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	12000	_____	_____	12000
305	Collecting and Impounding Reservoirs _____	45000	_____	_____	45000
306	Lake, River and Other Intakes _____	6	_____	_____	_____
307	Wells and Springs _____	6000	_____	_____	6000
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	11000	_____	_____	11000
310	Power Generation Equipment _____	15000	_____	_____	15000
311	Pumping Equipment _____	26000	_____	_____	26000
320	Water Treatment Equipment _____	4500	687	_____	5187
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	12185	_____	_____	12185
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	4000	706	_____	4706
335	Hydrants _____	_____	_____	_____	_____
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	1500	_____	_____	1500
341	Transportation Equipment _____	_____	3916	_____	3916
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	35000	_____	_____	35000
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	6637	_____	_____	6637
348	Other Tangible Plant UNKNOWN ALLOCATION _____	1263385	_____	_____	1263385
	Total Water Plant _____	\$ 1459837	\$ 5309	\$ _____	\$ 1465146

UTILITY NAME: CCSUYEAR OF REPORT
DECEMBER 31, 2002

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	%	\$	\$		\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and 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		%	%				
	Totals				\$ 473802	\$	\$ 36650	\$ 510452 *

* This amount should tie to Sheet F-5.

UTILITY NAME: CCSUYEAR OF REPORT
DECEMBER 31, 2002

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ -
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	3575
604	Employee Pensions and Benefits	-
610	Purchased Water	-
615	Purchased Power	9945
616	Fuel for Power Production	148
618	Chemicals	21205
620	Materials and Supplies	1978
630	Contractual Services:	
	Billing	973
	Professional	1907
	Testing	2345
	Other	18020
640	Rents	-
650	Transportation Expense	2127
655	Insurance Expense	2808
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	-
670	Bad Debt Expense	113
675	Miscellaneous Expenses	9390
	Total Water Operation And Maintenance Expense	\$ 74534 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	11	11	11
3/4"	D	1.5	16	16	24
1"	D	2.5	240	259	647.5
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5	3	3	4.5
1"	D	2.5		1	
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	1	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers				1	2.5
Other (Specify) 4"	D	17.5	1	1	17.5
Total			272	293	715.0

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: CCSU

YEAR OF REPORT DECEMBER 31, 2002

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	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 _____	_____	5893	_____	_____	8355
February _____	_____	10166	_____	_____	8958
March _____	_____	7935	_____	_____	9717
April _____	_____	9730	_____	_____	9563
May _____	_____	10929	_____	_____	11530
June _____	_____	8313	_____	_____	7476
July _____	_____	3991	_____	_____	4040
August _____	_____	5727	_____	_____	5243
September _____	_____	4693	_____	_____	6852
October _____	_____	8915	_____	_____	7698
November _____	_____	7923	_____	_____	7238
December _____	_____	5697	_____	_____	5833
Total for Year _____	_____	89912	_____	_____	92503

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	10"	2800	_____	_____	2800
↓	8"	8060	_____	_____	8060
	6"	5140	_____	_____	5140
	4"	1650	_____	_____	1650
	2"	300	_____	_____	300
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1984</u>	<u>2000</u>		
Types of Well Construction and Casing _____				
Depth of Wells _____	<u>1352</u>	<u>1180</u>		
Diameters of Wells _____	<u>10"</u>	<u>8"</u>		
Pump - GPM _____	<u>800</u>	<u>550</u>		
Motor - HP _____	<u>75</u>	<u>25</u>		
Motor Type * _____	<u>VT</u>	<u>TURBINE</u>		
Yields of Wells in GPD _____				
Auxiliary Power _____	<u>CUMMINS 175KW</u>	<u>175KW</u>		
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>(2) STEEL</u>	<u>(2) STEEL</u>		
Capacity of Tank _____	<u>PNEUMATIC</u>	<u>PNEUMATIC</u>		
Ground or Elevated _____	<u>1000 ea</u>	<u>1000 ea</u>		
	<u>ELEVATED</u>	<u>ELEVATED</u>		

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	<u>GE</u>	<u>BURKLEY</u>		
Type _____	<u>VT</u>	<u>HORIZONTAL SPLIT CASE</u>		
Rated Horsepower _____	<u>75 HP</u>	<u>40 HP</u>		
<u>Pumps</u>				
Manufacturer _____	<u>GE</u>			
Type _____				
Capacity in GPM _____	<u>1300</u>	<u>800</u>		
Average Number of Hours Operated Per Day _____	<u>1.0</u>	<u>23.0</u>		
Auxiliary Power _____	<u>175KW</u>	<u>175KW</u>		

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day	440000		
Type of Source	GROUND		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type	Liquid CL ₂		
Make			
Permitted Capacity (GPD)	597800		
High service pumping			
Gallons per minute	800		
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator	Liquid		
Ozone			
Other			
Auxiliary Power	175 kW		

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: _____

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * the system can efficiently serve. 630
2. Maximum number of ERCs * which can be served. 1010
3. Present system connection capacity (in ERCs *) using existing lines. 600
4. Future connection capacity (in ERCs *) upon service area buildout. 1050
5. Estimated annual increase in ERCs *. 42
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. 22 HYDRANTS 4 BLOWOFFS
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

9. When did the company last file a capacity analysis report with the DEP? 1999
10. If the present system does not meet the requirements of DEP rules, submit the following: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 5284076
12. Water Management District Consumptive Use Permit # 20-007704.02
 - 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 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 residents (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).

WASTEWATER OPERATING SECTION

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 832	\$	\$	\$ 832
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal Equipment PERC POUNDS	8550			8550
381	Plant Sewers				
382	Outfall Sewer Lines	2649			2649
389	Other Plant and Miscellaneous Equipment	1230			1230
390	Office Furniture and Equipment				
391	Transportation Equipment		2109		2109
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant UNKNOWN ALLOCATION	462 634069			462 634069
	Total Wastewater Plant	\$ 647792	\$ 2109	\$	\$ 649901 *

* This amount should tie to sheet F-5.

UTILITY NAME:

CCSU

YEAR OF REPORT
DECEMBER 31, 2002

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements		%	%	\$	\$	\$	\$
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
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		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ 285191	\$	\$ 16286	\$ 301477 *

* This amount should tie to Sheet F-5.

UTILITY NAME: CCSU

YEAR OF REPORT DECEMBER 31, 2002

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ -
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	1925
704	Employee Pensions and Benefits	-
710	Purchased Wastewater Treatment	-
711	Sludge Removal Expense	13920
715	Purchased Power	5099
716	Fuel for Power Production	-
718	Chemicals	4051
720	Materials and Supplies	1062
730	Contractual Services:	
	Billing	525
	Professional	2821
	Testing	4645
	Other	18625
740	Rents	-
750	Transportation Expense	1142
755	Insurance Expense	1512
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	-
770	Bad Debt Expense	-
775	Miscellaneous Expenses	10987
	Total Wastewater Operation And Maintenance Expense	\$ 66314 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Number of r Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	268	287	287
General Service					
5/8"	D	1.0			
3/4"	D	1.5	3	3	4.5
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	1	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify) 4"	D	17.5	1	1	17.5
** D = Displacement C = Compound T = Turbine			Total		
			273	293	318.0

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

PUMPING EQUIPMENT

Lift Station Number	<u>1</u>	<u>2</u>				
Make or Type and nameplate data on pump						
Year installed	<u>1984</u>	<u>1994</u>				
Rated capacity	<u>8000</u>	<u>8000</u>				
Size						
Power:						
Electric	<u>150amp</u>	<u>150amp</u>				
Mechanical						
Nameplate data of motor						

SERVICE CONNECTIONS

Size (inches)	<u>4"</u>					
Type (PVC, VCP, etc.)	<u>PVC</u>					
Average length						
Number of active service connections	<u>293</u>					
Beginning of year	<u>273</u>					
Added during year	<u>20</u>					
Retired during year	<u>-</u>					
End of year	<u>293</u>					
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)	<u>8"</u>	<u>6"</u>			<u>8"</u>			
Type of main	<u>PVC</u>	<u>PVC</u>			<u>PVC</u>			
Length of main (nearest foot)								
Beginning of year	<u>15089</u>	<u>3150</u>			<u>3910</u>			
Added during year								
Retired during year								
End of year	<u>15089</u>	<u>3150</u>			<u>3910</u>			

MANHOLES

Size (inches)	<u>4"</u>			
Type of Manhole	<u>PRECAST</u>			
Number of Manholes:				
Beginning of year	<u>56</u>			
Added during year				
Retired during year				
End of Year	<u>56</u>			

UTILITY NAME: CCSU

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 2002

TREATMENT PLANT

Manufacturer _____	<u>MAROLF</u>		
Type _____	<u>EXTENDED AIR</u>		
"Steel" or "Concrete" _____	<u>CONCRETE</u>		
Total Permitted Capacity _____	<u>85000</u>		
Average Daily Flow _____	<u>.0381</u>		
Method of Effluent Disposal _____	<u>PERC PONDS</u>		
Permitted Capacity of Disposal _____	<u>85000 / DAY</u>		
Total Gallons of Wastewater treated _____			

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>MAROLF</u>					
Capacity (GPM's) _____	<u>8000</u>					
Motor:						
Manufacturer _____	<u>PEABODY</u>					
Horsepower _____	<u>BARNES</u>					
Power (Electric or Mechanical) _____	<u>4.5</u>					
	<u>ELECTRIC</u>					

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>1426</u>	<u>0</u>	
February _____	<u>1232</u>		
March _____	<u>1488</u>		
April _____	<u>1200</u>		
May _____	<u>1116</u>		
June _____	<u>1020</u>		
July _____	<u>1085</u>		
August _____	<u>961</u>		
September _____	<u>1050</u>		
October _____	<u>1290</u>		
November _____	<u>1300</u>		
December _____	<u>1271</u>		
Total for year _____	<u>14439</u>	<u>0</u>	<u>14439</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: CCSU
SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 2002

GENERAL 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. 293
2. Maximum number of ERCs* which can be served. 378
3. Present system connection capacity (in ERCs*) using existing lines. 378
4. Future connection capacity (in ERCs*) upon service area buildout. 552
5. Estimated annual increase in ERCs*. 17
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
NONE
7. If the utility uses reuse as a means of effluent disposal, provide 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? YES
If so, when? MARCH 2000
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? 1998
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - 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 # FACILITY ID = 4028P00507 PERMIT D028124804

* An ERC is determined based on 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 residents (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/280 gallons per day).

UTILITY NAME: CCSU

YEAR OF REPORT
DECEMBER 31, 2002

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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 financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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 report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---

R. H. Hester

(signature of chief executive officer of the utility)

Date:

April 16, 2003

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---

R. H. Hester

(signature of chief financial officer of the utility)

Date:

April 16, 2003

* 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.