

OFFICIAL COPY
DIVISION OF
CLASS "A" OR "B"

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

ANNUAL REPORT

OF

WS798-02-AR
Mr. William V. Pfrommer
Lake Suzy Utilities, Inc.
% AquaSource, Inc.
411 Seventh Avenue, MD. 14-3
Pittsburgh, PA 15219-1919

Submitted To The

STATE OF FLORIDA



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REGULATORY

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

Cronin, Jackson, Nixon & Wilson

CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.
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JOHN H. CRONIN, JR., C.P.A.
ROBERT H. JACKSON, C.P.A.
ROBERT C. NIXON, C.P.A.
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April 9, 2003

Officers and Directors
Lake Suzy Utilities, Inc.

We have compiled the 2002 Annual Report of Lake Suzy Utilities, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Lake Suzy Utilities, Inc. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Cronin, Jackson, Nixon & Wilson
CRONIN, JACKSON, NIXON & WILSON

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EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

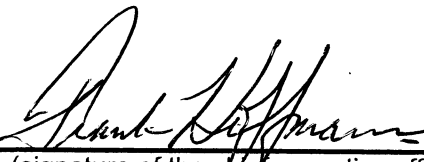
| |
|---|
| YEAR OF REPORT December 31, 2002 |
|---|

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 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 report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

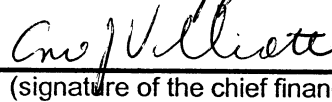
Items Certified

- | | | | |
|-------------|-------------|-------------|-------------|
| 1. () | 2. (X) | 3. (X) | 4. () |
| 1. (X) | 2. () | 3. (X) | 4. (X) |



(signature of the chief executive officer of the utility)

*



(signature of the 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 |
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AquaSource-Lake Suzy Utilities, Inc.

County: DeSoto

(Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:

411 Seventh Avenue

14th Floor

Pittsburgh, Pa 15219

Telephone: (412) 393-3625

e-Mail Address: N/A

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number N/A

Name and address of person to whom correspondence concerning this report should be addressed:

Nance Guth

6960 Professional Parkway East

Suite 400

Sarasota, FL 34240

Telephone: (941) 907-7411

List below the address of where the utility's books and records are located:

411 Seventh Avenue

14th Floor

Pittsburgh, Pa 15219

Telephone: (412) 393-3625

List below any groups auditing or reviewing the records and operations:

Date of original organization of the utility: 04/01/1981

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

Individual

☐

Partnership

☐

Sub S Corporation

☐

1120 Corporation

☒

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

| | Name | Percent Ownership | |
|-----|----------------------------|----------------------|---|
| 1. | Aquasource Utilities, Inc. | 100 | % |
| 2. | | | % |
| 3. | | | % |
| 4. | | | % |
| 5. | | | % |
| 6. | | | % |
| 7. | | | % |
| 8. | | | % |
| 9. | | | % |
| 10. | | | % |

YEAR OF REPORT
December 31, 2002

| NAME OF COMPANY REPRESENTATIVE (1) | TITLE OR POSITION (2) | ORGANIZATIONAL UNIT TITLE (3) | USUAL PURPOSE FOR CONTACT WITH FPSC |
|---------------------------------------|-------------------------------|----------------------------------|-------------------------------------|
| Bryan Hiles | Controller | Aquasource Utility, Inc. | All utility matters |
| Nance Guth (941) 907-7411 | Assistant Regional Controller | Aquasource Utility, Inc. | All utility matters |
| Martin Freidman (850) 877-6555 | Attorney | Rose, Sundstrom & Bentley | Legal matters |

- E-3**

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

| |
|--|
| YEAR OF REPORT December 31, 2002 |
|--|

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.**

- (A) The Company acquired the utility from Lake Suzy Utilities, Inc, first organized on April 1, 1981. In December, 1998, AquaSource Utilities, Inc., purchased 100% of the stock in the utility.
- (B) The Company provides water and sewer services.
- (C) The Utilities goals continue to be the providing of quality water and sewer service and earning a fair rate of return on the investment in plant in service.
- (D) Water and sewer services as well as garbage collection and street lighting.
- (E) The utility estimates growth at approximately 10% per year
- (F) In July 2002, DQE, Inc., the parent company of AquaSource, Inc. and AquaSource Utilities, Inc., the ultimate parent of AquaSource-Lake Suzy Utilities, Inc., announced the sale of certain regulated and unregulated entities of AquaSource, Inc. to the Philadelphia Suburban Company. The sale is expected to be completed in the third quarter of 2003.

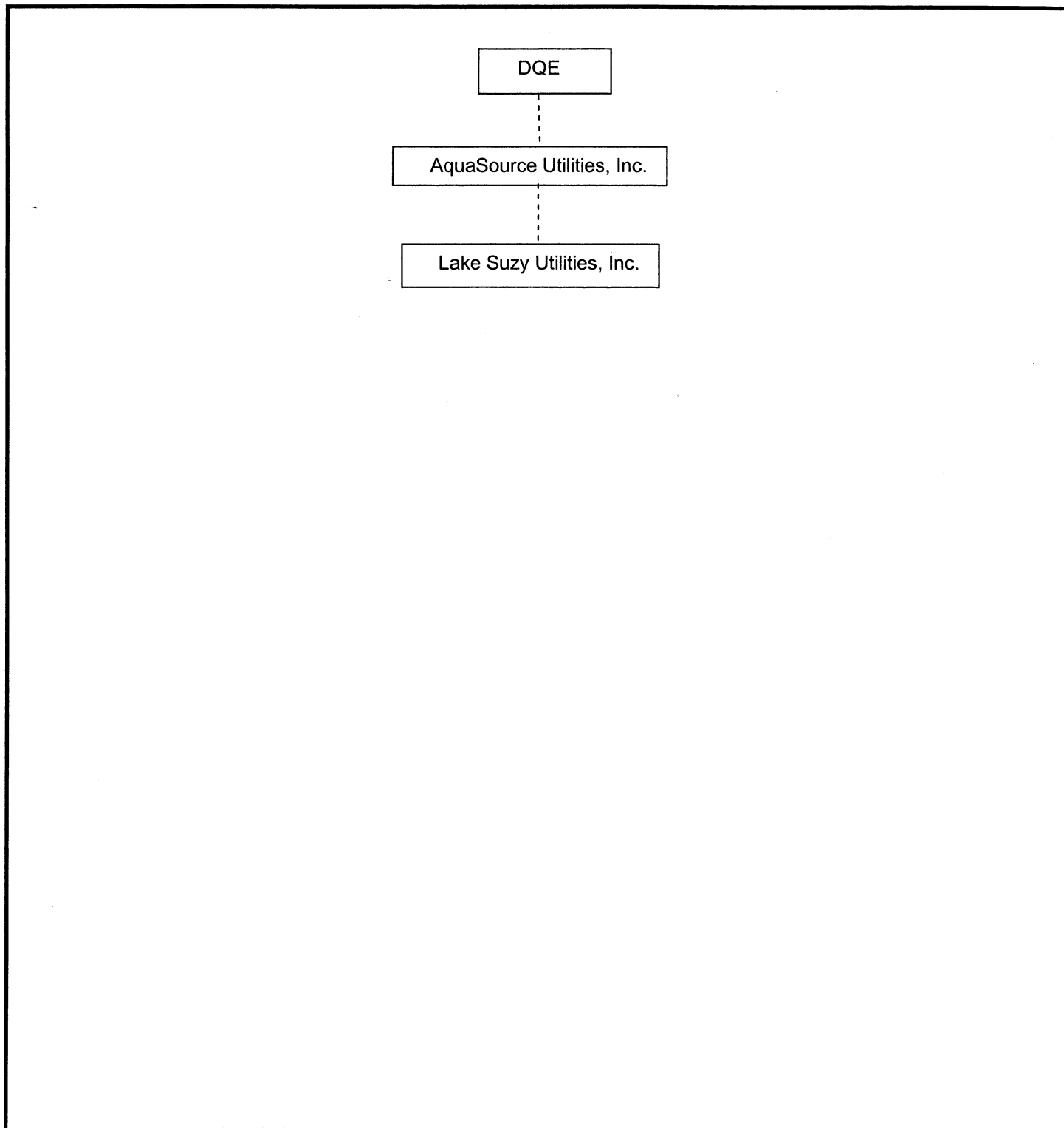
UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

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| YEAR OF REPORT December 31, 2002 |
|--|

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/02

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



UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

| |
|--|
| YEAR OF REPORT December 31, 2002 |
|--|

COMPENSATION OF OFFICERS

| For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent. | | | |
|--|------------------------------|---|---------------------------------|
| NAME (a) | TITLE (b) | % OF TIME SPENT AS OFFICER OF UTILITY (c) | OFFICERS COMPENSATION (d) |
| Frank A. Hoffman | President | 1 % | \$ None |
| Glenn P. LaBrecque | Vice President - Southeast | 4 % | \$ None |
| Martin J. Stanek | Vice President/Secretary | 1 % | \$ None |
| Anthony J. Villiotti | Vice President/CFO/Treasurer | 1 % | \$ None |
| Mary D. Colin | Treasurer | 1 % | \$ None |
| Richard J Ciora | Assistant Treasurer | 1 % | \$ None |
| | | % | \$ |

COMPENSATION OF DIRECTORS

| For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent. | | | |
|---|--------------|---|---|
| NAME (a) | TITLE (b) | NUMBER OF DIRECTORS MEETINGS ATTENDED (c) | DIRECTORS COMPENSATION (d) |
| Frank A. Hoffman | Director | 1 | \$ None \$ \$ \$ \$ \$ \$ \$ \$ \$ |

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

YEAR OF REPORT
December 31, 2002

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, and 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) |
|--|--|---------------|---|
| None | | \$ | |

* 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.

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

| |
|--|
| YEAR OF REPORT December 31, 2002 |
|--|

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all 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) | PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b) | AFFILIATION OR CONNECTION (c) | NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d) |
|--|---|--|--|
| Frank A. Hoffman | Utility Executive | President | AquaSource Utility, Inc. 411 Seventh Avenue 14th Floor Pittsburgh, Pa |
| Martin J. Stanek Anthony J. Villiotti | Utility Executive | Vice President/Secretary | Same |
| | | Vice President/ CFO/Treasurer | Same |
| | | Business Development | Same |
| Mary D. Colin | | Treasurer | Same |
| Richard J Ciora | | Assistant Treasurer | Same |
| Glenn P. LaBrecque | Utility Executive | Vice President - Southeast | AquaSource Utility, Inc. 6960 Professional Pkwy East #400 Sarasota, Fl |

| |
|--|
| YEAR OF REPORT December 31, 2002 |
|--|

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. 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, 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 revenues and expenses segregated out as nonutility also.

E-9

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

YEAR OF REPORT
December 31, 2002

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one 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, asset, or service involved.

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land and equipment
 - rental transactions
 - sale, purchase or transfer of various products

| NAME OF COMPANY OR RELATED PARTY (a) | DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b) | CONTRACT OR AGREEMENT EFFECTIVE DATES (c) | ANNUAL CHARGES | |
|--|--|---|------------------------------------|---------------|
| | | | (P)urchased or (S)old (d) | AMOUNT (e) |
| AquaSource, Inc. | Management, accounting, labor, supervision, plant operation | Open | P | \$ 40,948 |

YEAR OF REPORT
December 31, 2002

FINANCIAL SECTION

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AquaSource-Lake Suzy Utilities, Inc.

For the Year Ended December 31, 2002

| (a) | (b) | (c) | (d) |
|---|---|---|-------------------------|
| Accounts | Gross Water Revenues per Sch. F-3 | Gross Water Revenues per RAF Return | Difference (b) - (c) |
| Gross Revenue: | | | |
| Unmetered Water Revenues (460) | \$ - | \$ - | \$ - |
| Total Metered Sales ((461.1 - 461.5) | 250,519 | 250,519 | - |
| Total Fire Protection Revenue (462.1 - 462.2) | - | - | - |
| Other Sales to Public Authorities (464) | - | - | - |
| Sales to Irrigation Customers (465) | - | - | - |
| Sales for Resale (466) | - | - | - |
| Interdepartmental Sales (467) | - | - | - |
| Total Other Water Revenues (469 - 474) | 940 | 940 | - |
| Total Water Operating Revenue | \$ 251,459 | \$ 251,459 | \$ - |
| LESS: Expense for Purchased Water from FPSC-Regulated Utility | - | - | - |
| Net Water Operating Revenues | \$ 251,459 | \$ 251,459 | \$ - |
| Explanations: | | | |
| Instructions: | | | |
| For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d). | | | |

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AquaSource-Lake Suzy Utilities, Inc.

For the Year Ended December 31, 2002

| (a) | (b) | (c) | (d) |
|--|--|--|-------------------------|
| Accounts | Gross Wastewater Revenues per Sch. F-3 | Gross Wastewater Revenues per RAF Return | Difference (b) - (c) |
| Gross Revenue: | | | |
| Total Flat-Rate revenues (521.1 - 521.6) | \$ - | \$ - | \$ - |
| Total Measured Revenues (522.1 - 522.5) | 305,741 | 305,741 | - |
| Revenues from Public Authorities (523) | - | - | - |
| Revenues from Other Systems (524) | - | - | - |
| Interdepartmental Revenues (525) | - | - | - |
| Total Other Wastewater Revenues (530 - 536) | 15,215 | 15,215 | - |
| Reclaimed Water Sales (540.1 - 544) | - | - | - |
| Total Wastewater Operating Revenue | \$ 320,956 | \$ 320,956 | \$ - |
| LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility | - | - | - |
| Net Wastewater Operating Revenues | \$ 320,956 | \$ 320,956 | \$ - |
| Explanations: | | | |
| Instructions: For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d). | | | |

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

YEAR OF REPORT
December 31, 2002

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | CURRENT YEAR (d) | PREVIOUS YEAR (e) |
|---------------------------------------|--|---------------------|------------------------|-------------------------|
| UTILITY PLANT | | | | |
| 101-106 | Utility Plant | F-7 | \$ 2,803,555 | \$ 2,652,519 |
| 108-110 | Less: Accumulated Depreciation and Amortization | F-8 | (551,448) | (461,244) |
| Net Plant | | | 2,252,107 | 2,191,275 |
| 114-115 | Utility Plant Acquisition Adjustments (Net) | F-7 | 1,193,334 | 1,289,559 |
| 116* | Other Plant Adjustments (specify) | | | |
| Total Net Utility Plant | | | 3,445,441 | 3,480,834 |
| OTHER PROPERTY AND INVESTMENTS | | | | |
| 121 | Nonutility Property | F-9 | | |
| 122 | Less: Accumulated Depreciation and Amortization | | | |
| Net Nonutility Property | | | | |
| 123 | Investment in Associated Companies | F-10 | | |
| 124 | Utility Investments | F-10 | | |
| 125 | Other Investments | F-10 | | |
| 126-127 | Special Funds | F-10 | | |
| Total Other Property and Investments | | | | |
| CURRENT AND ACCRUED ASSETS | | | | |
| 131 | Cash | | | |
| 132 | Special Deposits | F-9 | | |
| 133 | Other Special Deposits | F-9 | | |
| 134 | Working Funds | | | |
| 135 | Temporary Cash Investments | | | |
| 141-144 | Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts | F-11 | 44,598 | 48,064 |
| 145 | Accounts Receivable from Associated Companies | F-12 | 2,396,304 | 1,655,590 |
| 146 | Notes Receivable from Associated Companies | F-12 | | |
| 151-153 | Materials and Supplies | | | |
| 161 | Stores Expense | | | |
| 162 | Prepayments | | 1,845 | 1,815 |
| 171 | Accrued Interest and Dividends Receivable | | | |
| 172* | Rents Receivable | | | |
| 173* | Accrued Utility Revenues | | | |
| 174 | Misc. Current and Accrued Assets | F-12 | | |
| Total Current and Accrued Assets | | | 2,442,747 | 1,705,469 |

* Not Applicable for Class B Utilities

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

YEAR OF REPORT
December 31, 2002

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | CURRENT YEAR (d) | PREVIOUS YEAR (e) |
|-------------------------------|--|---------------------|------------------------|-------------------------|
| | DEFERRED DEBITS | | | |
| 181 | Unamortized Debt Discount & Expense | F-13 | | |
| 182 | Extraordinary Property Losses | F-13 | | |
| 183 | Preliminary Survey and Investigation Charges | | | |
| 184 | Clearing Accounts | | | |
| 185* | Temporary Facilities | | | |
| 186 | Misc. Deferred Debits | F-14 | | |
| 187* | Research & Development Expenditures | | | |
| 190 | Accumulated Deferred Income Taxes | | | |
| Total Deferred Debits | | | | |
| TOTAL ASSETS AND OTHER DEBITS | | | \$ 5,888,188 | \$ 5,186,303 |

* 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

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | CURRENT YEAR (d) | PREVIOUS YEAR (e) |
|--|---|---------------------|------------------------|-------------------------|
| EQUITY CAPITAL | | | | |
| 201 | Common Stock Issued | F-15 | \$ 100 | \$ 100 |
| 204 | Preferred Stock Issued | F-15 | | |
| 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 | | | |
| 211 | Other Paid-in Capital | | 2,568,175 | 2,454,159 |
| 212 | Discount on Capital Stock | | | |
| 213 | Capital Stock Expense | | | |
| 214-215 | Retained Earnings | F-16 | 242,637 | 166,836 |
| 216 | Reacquired Capital Stock | | | |
| 218 | Proprietary Capital (Proprietorship and Partnership Only) | | | |
| Total Equity Capital | | | 2,810,912 | 2,621,095 |
| LONG TERM DEBT | | | | |
| 221 | Bonds | F-15 | | |
| 222* | Reacquire Bonds | | | |
| 223 | Advances from Associated Companies | F-17 | | |
| 224 | Other Long Term Debt | F-17 | | |
| Total Long Term Debt | | | | |
| CURRENT AND ACCRUED LIABILITIES | | | | |
| 231 | Accounts Payable | | 453 | |
| 232 | Notes Payable | F-18 | | |
| 233 | Accounts Payable to Associated Co. | F-18 | 1,618,544 | 1,009,432 |
| 234 | Notes Payable to Associated Co. | F-18 | | |
| 235 | Customer Deposits | | 7,725 | 7,620 |
| 236 | Accrued Taxes | | 52,215 | 100,438 |
| 237 | Accrued Interest | F-19 | 427 | 342 |
| 238 | Accrued Dividends | | | |
| 239 | Matured Long Term Debt | | | |
| 240 | Matured Interest | | | |
| 241 | Miscellaneous Current and Accrued Liabilities | F-20 | | |
| Total Current and Accrued Liabilities | | | 1,679,364 | 1,117,832 |

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | CURRENT YEAR (d) | PREVIOUS YEAR (e) |
|---|--|---------------------|------------------------|-------------------------|
| DEFERRED CREDITS | | | | |
| 251 | Unamortized Premium on Debt | F-13 | | |
| 252 | Advances for Construction | F-20 | | |
| 253 | Other Deferred Credits | F-21 | | |
| 255 | Accumulated Deferred Investment Tax Credits | | | |
| Total Deferred Credits | | | | |
| OPERATING RESERVES | | | | |
| 261 | Property Insurance Reserve | | | |
| 262 | Injuries and Damages Reserve | | | |
| 263 | Pensions and Benefits Reserve | | | |
| 265 | Miscellaneous Operating Reserves | | | |
| Total Operating Reserves | | | | |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | |
| 271 | Contributions in Aid of Construction | F-22 | 1,834,350 | 1,800,846 |
| 272 | Accumulated Amortization of Contributions in Aid of Construction | F-22 | (436,438) | (353,470) |
| Total Net C.I.A.C. | | | 1,397,912 | 1,447,376 |
| ACCUMULATED DEFERRED INCOME TAXES | | | | |
| 281 | Accumulated Deferred Income Taxes - Accelerated Depreciation | | | |
| 282 | Accumulated Deferred Income Taxes - Liberalized Depreciation | | | |
| 283 | Accumulated Deferred Income Taxes - Other | | | |
| Total Accum. Deferred Income Taxes | | | | |
| TOTAL EQUITY CAPITAL AND LIABILITIES | | | \$ 5,888,188 | \$ 5,186,303 |

COMPARATIVE OPERATING STATEMENT

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (d) | PREVIOUS YEAR (c) | CURRENT YEAR * (e) |
|--|--|---------------------|-------------------------|--------------------------|
| UTILITY OPERATING INCOME | | | | |
| 400 | Operating Revenues | F-3(b) | \$ 563,975 | \$ 572,415 |
| 469.530 | Less: Guaranteed Revenue and AFPI | F-3(b) | (86,019) | (15,215) |
| Net Operating Revenues | | | 477,956 | 557,200 |
| 401 | Operating Expenses | F-3(b) | 242,513 | 326,248 |
| 403 | Depreciation Expense | F-3(b) | 85,350 | 97,809 |
| | Less: Amortization of CIAC | F-22 | (65,854) | (82,968) |
| Net Depreciation Expense | | | 19,496 | 14,841 |
| 406 | Amortization of Utility Plant Acquisition Adjustment | F-3(b) | | |
| 407 | Amortization Expense (Other than CIAC) | F-3(b) | | |
| 408 | Taxes Other Than Income | W/S-3 | 59,119 | 55,713 |
| 409 | Current Income Taxes | W/S-3 | 76,717 | 44,956 |
| 410.10 | Deferred Federal Income Taxes | W/S-3 | | |
| 410.11 | Deferred State Income Taxes | W/S-3 | | |
| 411.10 | Provision for Deferred Income Taxes - Credit | W/S-3 | | |
| 412.10 | Investment Tax Credits Deferred to Future Periods | W/S-3 | | |
| 412.11 | Investment Tax Credits Restored to Operating Income | W/S-3 | | |
| Utility Operating Expenses | | | 397,845 | 441,758 |
| Net Utility Operating Income | | | 80,111 | 115,442 |
| 469/530 | Add Back: Guaranteed Revenue and AFPI | F-3(b) | 86,019 | 15,215 |
| 413 | Income From Utility Plant Leased to Others | | | |
| 414 | Gains (Losses) From Disposition of Utility Property | | | |
| 420 | Allowance for Funds Used During Construction | | 7,093 | |
| Total Utility Operating Income [Enter here and on Page F-3(c)] | | | 173,223 | 130,657 |

* For each account, column e should agree with columns f, g + h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

| WATER SCHEDULE W-3* (f) | SEWER SCHEDULE S-3* (g) | OTHER THAN REPORTING SYSTEMS (h) |
|--|--|---|
| \$ 251,459 | \$ 320,956 | N/A |
| | (15,215) | |
| 251,459 | 305,741 | - |
| 225,158 | 101,090 | |
| 32,617 | 65,192 | |
| (32,829) | (50,139) | |
| (212) | 15,053 | - |
| | | |
| 18,417 | 37,296 | |
| | 44,956 | |
| | | |
| | | |
| | | |
| 243,363 | 198,395 | |
| 8,096 | 107,346 | |
| | 15,215 | |
| | | |
| 8,096 | 122,561 | N/A |

* Total of Schedules W-3/S-3 for all rate groups

COMPARATIVE OPERATING STATEMENT (Cont'd)

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (d) | PREVIOUS YEAR (c) | CURRENT YEAR (e) |
|---|--|---------------------|-------------------------|------------------------|
| Total Utility Operating Income [from Page F-3(a)] | | | \$ 173,223 | \$ 130,657 |
| OTHER INCOME AND DEDUCTIONS | | | | |
| 415 | Revenues From Merchandising, Jobbing and Contract Deductions | | | |
| 416 | Costs and Expenses of Merchandising, Jobbing and Contract Work | | | |
| 419 | Interest and Dividend Income | | 210 | 168 |
| 421 | Miscellaneous Nonutility Revenue | | | |
| 426 | Miscellaneous Nonutility Expenses | | (48,610) | (54,260) |
| Total Other Income and Deductions | | | (48,400) | (54,092) |
| TAXES APPLICABLE TO OTHER INCOME | | | | |
| 408.20 | Taxes Other Than Income | | | |
| 409.20 | Income Taxes | | | |
| 410.20 | Provision for Deferred Income Taxes | | | |
| 411.20 | Provision for Deferred Income Taxes - Credit | | | |
| 412.20 | Investment Tax Credits - Net | | | |
| 412.30 | Investment Tax Credits Restored to Operating Income | | | |
| Total Taxes Applicable to Other Income | | | | |
| INTEREST EXPENSE | | | | |
| 427 | Interest Expense | F-19 | 417 | 764 |
| 428 | Amortization of Debt Discount & Expense | F-13 | | |
| 429 | Amortization of Premium on Debt | F-13 | | |
| Total Interest Expense | | | 417 | 764 |
| EXTRAORDINARY ITEMS | | | | |
| 433 | Extraordinary Income | | | |
| 434 | Extraordinary Deductions | | | |
| 409.30 | Income Taxes, Extraordinary Items | | | |
| Total Extraordinary Items | | | | |
| NET INCOME | | | 124,406 | 75,801 |

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | WATER UTILITY (d) | WASTEWATER UTILITY (e) |
|--|---|---------------------|-------------------------|------------------------------|
| 101 | Utility Plant In Service | F-7 | \$ 608,887 | \$ 2,095,690 |
| | Less: | | | |
| | Nonused and Useful Plant (1) | | | |
| 108.1 | Accumulated Depreciation | F-8 | (200,167) | (351,281) |
| 110.1 | Accumulated Amortization | F-8 | | |
| 271 | Contributions in Aid of Construction | F-22 | (561,458) | (1,272,892) |
| 252 | Advances for Construction | F-20 | | |
| Subtotal | | | (152,738) | 471,517 |
| 272 | Add: Accumulated Amortization of Contributions in Aid of Construction | F-22 | 192,633 | 243,805 |
| Subtotal | | | 39,895 | 715,322 |
| 114 | Plus or Minus: Acquisition Adjustments (2) | F-7 | | |
| 115 | Accumulated Amortization of Acquisition Adjustments (2) | F-7 | | |
| | Working Capital Allowance (3) | | 28,145 | 12,636 |
| | Other (Specify): | | | |
| | Completed construction not classified | | 842 | - |
| | | | | |
| | | | | |
| RATE BASE | | | \$ 68,882 | \$ 727,958 |
| NET UTILITY OPERATING INCOME | | | \$ 8,096 | \$ 107,346 |
| ACHIEVED RATE OF RETURN (Operating Income / Rate Base) | | | 11.75 % | 14.75 % |

NOTES:

- (1) Estimated if not known.
- (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 Method.

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

| CLASS OF CAPITAL (a) | DOLLAR AMOUNT (2) (b) | PERCENTAGE OF CAPITAL (c) | ACTUAL COST RATES (3) (d) | WEIGHTED COST [c x d] (e) |
|-----------------------------|-----------------------------|------------------------------------|------------------------------------|------------------------------------|
| Common Equity | \$ 2,810,912 | 99.73 % | 10.23 % | 10.20 % |
| Preferred Stock | | % | - % | % |
| Long Term Debt | | % | - % | % |
| Customer Deposits | 7,725 | 0.27 % | 6.00 % | 0.0162 % |
| Tax Credits - Zero Cost | | % | - % | % |
| Tax Credits - Weighted Cost | | % | - % | % |
| Deferred Income Taxes | | % | - % | % |
| Other (Explain) | | % | - % | % |
| | | % | % | % |
| Total | \$ 2,818,637 | 100.00 % | | 10.22 % |

(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

Current Commission Return on Equity: 10.23 %

Commission order approving Return on Equity: PSC-02-0898-PAA-WS (Leverage Order)

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate: None %

Commission order approving AFUDC rate: _____

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

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

[illegible]

**UTILITY PLANT
ACCOUNTS 101 - 106**

| ACCT. NO. (a) | DESCRIPTION (b) | WATER (c) | SEWER (d) | OTHER THAN REPORTING SYSTEMS (e) | TOTAL (f) |
|---------------------|--|--------------|--------------|---|--------------|
| 101 | Plant Accounts Utility Plant In Service | \$ 608,887 | \$ 2,095,690 | N/A | \$ 2,704,577 |
| 102 | Utility Plant Leased to Others | | | | |
| 103 | Property Held for Future Use | | | | |
| 104 | Utility Plant Purchased or Sold | | | | |
| 105 | Construction Work in Progress | 98,136 | | | 98,136 |
| 106 | Completed Construction Not Classified | 842 | | | 842 |
| Total Utility Plant | | \$ 707,865 | \$ 2,095,690 | N/A | \$ 2,803,555 |

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

| ACCT. NO. (a) | DESCRIPTION (b) | WATER (c) | SEWER (d) | OTHER THAN REPORTING SYSTEMS (e) | TOTAL (f) |
|------------------------------------|--|--------------|--------------|---|--------------|
| 114 | Acquisition Adjustment AquaSource acquisition | \$ 706,758 | \$ 706,758 | \$ - | \$ 1,413,516 |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| Total Plant Acquisition Adjustment | | \$ 706,758 | \$ 706,758 | \$ - | \$ 1,413,516 |
| 115 | Accumulated Amortization | \$ (110,091) | \$ (110,091) | \$ - | \$ (220,182) |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| Total Accumulated Amortization | | \$ (110,091) | \$ (110,091) | \$ - | \$ (220,182) |
| Total Acquisition Adjustments | | \$ 596,667 | \$ 596,667 | \$ - | \$ 1,193,334 |

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

| DESCRIPTION (a) | WATER (b) | SEWER (c) | OTHER THAN REPORTING SYSTEMS (d) | TOTAL (e) |
|---|--------------|--------------|---|--------------|
| ACCUMULATED DEPRECIATION Account 108 | | | | |
| Balance first of year | \$ 175,153 | \$ 286,091 | N/A | \$ 461,244 |
| Credits during year: | | | | |
| Accruals charged: | | | | |
| to Account 108.1 (1) | 32,617 | 65,192 | | 97,809 |
| to Account 108.2 (2) | | | | |
| to Account 108.3 (2) | | | | |
| Other Accounts (Specify) | | | | |
| | | | | |
| Salvage | | | | |
| Other Credits (specify) : | | | | |
| | | | | |
| Total credits | 32,617 | 65,192 | | 97,809 |
| Debits during year: | | | | |
| Book cost of plant retired | (7,605) | - | | (7,605) |
| Cost of removal | | | | |
| Other debits (specify) | | | | |
| Rounding | 2 | (2) | | |
| | | | | |
| Total debits | (7,603) | (2) | | (7,605) |
| Balance end of year | \$ 200,167 | \$ 351,281 | N/A | \$ 551,448 |

| | | | | |
|---|-----|-----|-----|-----|
| ACCUMULATED AMORTIZATION Account 110 | | | | |
| Balance first of year N/A | N/A | N/A | N/A | N/A |
| Credits during year: | | | | |
| Accruals charged: | | | | |
| to Account 110.2 (2) | | | | |
| Other Accounts (specify): | | | | |
| | | | | |
| Total credits | | | | |
| Debits during year: | | | | |
| Book cost of plant retired | | | | |
| Other debits (specify) | | | | |
| | | | | |
| Total debits | | | | |
| Balance end of year | N/A | N/A | N/A | N/A |

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

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**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

| DESCRIPTION OF CASE (DOCKET NO.) (a) | EXPENSE INCURRED DURING YEAR (b) | CHARGED OFF DURING YEAR | |
|---|---|----------------------------|---------------|
| | | ACCT. (c) | AMOUNT (d) |
| None | \$ - | - | \$ - |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 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) |
|---------------------------|--------------------------|------------------|-------------------|-------------------------------|
| None | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| | | | | |
| | | | | |
| Total Nonutility Property | \$ - | \$ - | \$ - | \$ - |

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): None | \$ - |
| | |
| | |
| Total Special Deposits | \$ - |
| OTHER SPECIAL DEPOSITS (Account 133): None | \$ - |
| | |
| | |
| Total Other Special Deposits | \$ - |

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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123-127

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

| 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 Investments | | \$ - |
| OTHER INVESTMENTS (Account 125): N/A | \$ - | \$ - |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Other Investments | | \$ - |
| SPECIAL FUNDS (Class A Utilities: Accounts 126 & 127; Class B Utilities: Account 127)) N/A | | \$ - |
| | | |
| | | |
| | | |
| | | |
| | | |
| 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 Accounts 142 and 144 should be listed individually.

| DESCRIPTION (a) | | TOTAL (b) |
|--|-----------|--------------|
| CUSTOMER ACCOUNTS RECEIVABLE (Account 141): | | |
| Combined Water & Wastewater | \$ 49,208 | |
| Wastewater | | |
| Other | | |
| Total Customer Accounts Receivable | | \$ 49,208 |
| OTHER ACCOUNTS RECEIVABLE (Acct. 142): | | |
| | \$ - | |
| | | |
| Total Other Accounts Receivable | | |
| NOTES RECEIVABLE (Acct. 144): | | |
| | \$ - | |
| | | |
| Total Notes Receivable | | |
| Total Accounts and Notes Receivable | | 49,208 |
| ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143): | | |
| Balance First of Year | \$ 2,062 | |
| Add: Provision for uncollectables for current year | 5,305 | |
| Collections of accounts previously written off | | |
| Utility accounts | | |
| Others | | |
| Total Additions | 5,305 | |
| Deduct accounts written off during year: | | |
| Utility accounts | 2,757 | |
| Others | | |
| Total accounts written off | 2,757 | |
| Balance end of year | | 4,610 |
| Total Accounts and Notes Receivable - Net | | \$ 44,598 |

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

| DESCRIPTION (a) | TOTAL (b) |
|---------------------|--------------|
| Due from AquaSource | \$ 2,396,304 |
| | |
| | |
| | |
| | |
| Total | \$ 2,396,304 |

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

| DESCRIPTION (a) | INTEREST RATE (b) | TOTAL (c) |
|--------------------|-------------------------|--------------|
| None | | \$ - |
| | | |
| | | |
| | | |
| | | |
| Total | | \$ - |

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

| DESCRIPTION - Provide itemized listing (a) | TOTAL (c) |
|---|--------------|
| None | \$ - |
| | |
| | |
| | |
| Total | \$ - |

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UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
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): | | |
| N/A | \$ - | \$ - |
| | | |
| | | |
| | | |
| | | |
| Total Unamortized Debt Discount and Expense | | |
| UNAMORTIZED PREMIUM ON DEBT (Account 251): | | |
| N/A | \$ - | \$ - |
| | | |
| | | |
| | | |
| | | |
| Total Unamortized Premium on Debt | \$ - | \$ - |

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

| DESCRIPTION (a) | TOTAL (b) |
|--|--------------|
| EXTRAORDINARY PROPERTY LOSSES (Acct. 182): | |
| N/A | \$ - |
| | |
| | |
| | |
| | |
| Total Extraordinary Property Losses | \$ - |

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MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

| DESCRIPTION - Provide itemized listing (a) | AMOUNT WRITTEN OFF DURING YEAR (b) | YEAR END BALANCE (c) |
|--|---|----------------------------|
| DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1): None | \$ - | \$ - |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Deferred Rate Case Expense | \$ - | \$ - |
| OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): None | \$ - | \$ - |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Other Deferred Debits | NONE | NONE |
| REGULATORY ASSETS (Class A Utilities: Account 186.3): None | \$ - | \$ - |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Regulatory Assets | \$ - | \$ - |
| TOTAL MISCELLANEOUS DEFERRED DEBITS | NONE | NONE |

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

| DESCRIPTION (a) | RATE (b) | TOTAL (d) |
|---------------------------------------|-------------|--------------|
| COMMON STOCK | | |
| Par or stated value per share | \$ 1.00 | \$ 1.00 |
| Shares authorized | | 100 |
| Shares issued and outstanding | | 100 |
| Total par value of stock issued | \$ - | \$ 100 |
| Dividends declared per share for year | None | None |
| 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 | None | None |

* Account 204 not applicable for Class B utilities

**BONDS
ACCOUNT 221**

| DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a) | INTEREST | | PRINCIPAL AMOUNT PER BALANCE SHEET (d) |
|--|-----------------------|------------------------------|---|
| | ANNUAL RATE (b) | FIXED OR VARIABLE* (c) | |
| 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: Balance beginning of year | \$ 166,836 |
| 439 | Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____ | _____ _____ |
| | Total Credits | |
| | Debits: _____ _____ | _____ _____ |
| | Total Debits | |
| 435 | Balance transferred from Income | 75,801 |
| 436 | Appropriations of Retained Earnings: _____ _____ | _____ _____ |
| | Total appropriations of Retained Earnings | |
| 437 | Dividends declared: Preferred stock dividends declared _____ | _____ _____ |
| 438 | Common stock dividends declared _____ _____ | _____ _____ |
| | Total Dividends Declared | |
| | Year end Balance | 242,637 |
| 214 | Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____ | _____ _____ _____ |
| 214 | Total Appropriated Retained Earnings | |
| | Total Retained Earnings | \$ 242,637 |

Notes to Statement of Retained Earnings:

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

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ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

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

OTHER LONG TERM DEBT
ACCOUNT 224

| DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a) | INTEREST | | PRINCIPAL AMOUNT PER BALANCE SHEET (d) |
|--|-----------------------|------------------------------|---|
| | ANNUAL RATE (b) | FIXED OR VARIABLE* (c) | |
| | % | | \$ - |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| Total | | | NONE |

* For variable rate obligations, provide the basis for the rate. (I.e.. Prime + 2%, etc)

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NOTES PAYABLE (ACCTS. 232 AND 234)

| DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a) | INTEREST | | PRINCIPAL AMOUNT PER BALANCE SHEET (d) |
|--|-----------------------|------------------------------|---|
| | ANNUAL RATE (b) | FIXED OR VARIABLE* (c) | |
| NOTES PAYABLE (Account 232): | | | |
| N/A | % | | \$ - |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| Total Account 232 | | | \$ - |
| NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): | | | |
| | % | | \$ - |
| N/A | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| 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) | TOTAL (b) |
|--------------------|--------------|
| Due to AquaSource | \$ 1,618,544 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | \$ 1,618,544 |

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

| DESCRIPTION OF DEBT (a) | BALANCE BEGINNING OF YEAR (b) | INTEREST ACCRUED DURING YEAR | | INTEREST PAID DURING YEAR (e) | BALANCE END OF YEAR (f) |
|---|--|---------------------------------|---------------|---|----------------------------------|
| | | ACCT. DEBIT (c) | AMOUNT (d) | | |
| ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt | | | | | |
| None | \$ - | | \$ - | \$ - | \$ - |
| | - | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Account No. 237.1 | - | | | | - |
| ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities | | | | | |
| Customer deposit interest | 342 | 427.5 | 764 | 679 | 427 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Account 237.2 | 342 | | 764 | 679 | 427 |
| Total Account 237 (1) | \$ 342 | | \$ 764 | \$ 679 | \$ 427 |
| INTEREST EXPENSED: | | | | | |
| Total accrual Account 237 | | 237 | \$ 764 | | |
| Less Capitalized Interest Portion of AFUDC: | | | | | |
| None | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Net Interest Expensed to Account No. 427 (2) | | | \$ 764 | | |

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest

(2) Must agree to F-3(c), Current Year Interest Expense

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

YEAR OF REPORT
December 31, 2002

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

| DESCRIPTION (a) | BALANCE END OF YEAR (b) |
|---|-------------------------------|
| None | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total Miscellaneous Current and Accrued Liabilities | \$ - |

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

| NAME OF PAYOR * (a) | BALANCE BEGINNING OF YEAR (b) | ACCT. | | CREDITS (e) | BALANCE END OF YEAR (f) |
|------------------------|--|--------------|---------------|----------------|----------------------------------|
| | | DEBIT (c) | AMOUNT (d) | | |
| None | | | \$ - | \$ - | \$ - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| Total | \$ - | | \$ - | \$ - | \$ - |

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

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

YEAR OF REPORT
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**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 Deferred Liabilities | \$ - | \$ - |
| TOTAL OTHER DEFERRED CREDITS | \$ - | \$ - |

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

| DESCRIPTION (a) | WATER (b) | SEWER (c) | W & WW OTHER THAN SYSTEM REPORTING (d) | TOTAL (e) |
|--|--------------|--------------|---|--------------|
| Balance first of year | \$ 557,858 | \$ 1,242,988 | N/A | \$ 1,800,846 |
| Add credits during year: | 3,600 | 29,904 | | 33,504 |
| Less debits charged during | | | | - |
| Total Contributions In Aid of Construction | \$ 561,458 | \$ 1,272,892 | \$ - | \$ 1,834,350 |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) | SEWER (c) | W & WW OTHER THAN SYSTEM REPORTING (d) | TOTAL (e) |
|--|--------------|--------------|---|--------------|
| Balance First of year _ _ _ _ _ | \$ 159,804 | \$ 193,666 | N/A | \$ 353,470 |
| Debits during year: | 32,829 | 50,139 | | 82,968 |
| Credits during year (specify): | | | | |
| Total Accumulated Amortization of Contributions In Aid of Construction | \$ 192,633 | \$ 243,805 | | \$ 436,438 |

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

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

| <p>1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income 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 computation of all tax accruals.</p> <p>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, assignment, or sharing of the consolidated tax among group members.</p> | | |
|--|------------------|---------------|
| DESCRIPTION (a) | REFERENCE (b) | AMOUNT (c) |
| Net income for the year | <u>F-3 (c)</u> | \$ 75,801 |
| Reconciling items for the year: | | |
| Taxable income not reported on the books: | | |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Deductions recorded on books not deducted for return: | | |
| Federal income tax per books | | 26,456 |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Income recorded on books not included in return: | | |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Deduction on return not charged against book income: | | |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Federal tax net income | | \$ 102,257 |
| Computation of tax: | | |
| <p>The consolidated corporate income tax return has not been prepared, nor the M-1 adjustments calculated, therefore this schedule cannot be completed.</p> | | |

WATER OPERATION SECTION

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

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 the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The water financial schedules (W-1 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT

December 31, 2002

SCHEDULE OF YEAR END WATER RATE BASE

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | WATER UTILITY (d) |
|--|---|---------------------|-------------------------|
| 101 | Utility Plant In Service | W-4(b) | \$ 608,887 |
| | Less: | | |
| | Nonused and Useful Plant (1) | | |
| 108.1 | Accumulated Depreciation | W-6(b) | (200,167) |
| 110.1 | Accumulated Amortization | | |
| 271 | Contributions in Aid of Construction | W-7 | (561,458) |
| 252 | Advances for Construction | F-20 | |
| | Subtotal | | (152,738) |
| 272 | Add: | | |
| | Accumulated Amortization of Contributions in Aid of Construction | W-8(a) | 192,633 |
| | Subtotal | | 39,895 |
| 114 | Plus or Minus: | | |
| | Acquisition Adjustments (2) | F-7 | |
| 115 | Accumulated Amortization of Acquisition Adjustments (2) | F-7 | |
| | Working Capital Allowance (3) | | 28,145 |
| | Other (Specify): Completed Construction not Classified | | 842 |
| | | | |
| | | | |
| | WATER RATE BASE | | \$ 68,882 |
| | UTILITY OPERATING INCOME | W-3 | \$ 8,096 |
| Achieved Rate of Return (Water Operating Income/Water Rate Base) | | | 11.75 % |

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

(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: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

WATER OPERATING STATEMENT

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | WATER UTILITY (d) |
|---------------------|--|---------------------|-------------------------|
| | UTILITY OPERATING INCOME | | |
| 400 | Operating Revenues | W-9 | 251,459 |
| 469 | Less: Guaranteed Revenue and AFPI | W-9 | |
| | Net Operating Revenues | | 251,459 |
| 401 | Operating Expenses | W-10(a) | 225,158 |
| 403 | Depreciation Expense | W-6(a) | 32,617 |
| | Less: Amortization of CIAC | W-8(a) | (32,829) |
| | Net Depreciation Expense | | (212) |
| 406 | Amortization of Utility Plant Acquisition Adjustment | F-7 | |
| 407 | Amortization Expense (Other than CIAC) | F-8 | |
| 408.10 | Taxes Other Than Income Utility Regulatory Assessment Fee | | 11,316 |
| 408.11 | Property Taxes | | 6,111 |
| 408.12 | Payroll Taxes | | 740 |
| 408.13 | Other Taxes & Licenses | | 250 |
| 408 | Total Taxes Other Than Income | | 18,417 |
| 409.1 | Income Taxes | F-16 | |
| 410.10 | Deferred Federal Income Taxes | | |
| 410.11 | Deferred State Income Taxes | | |
| 411.10 | Provision for Deferred Income Taxes - Credit | | |
| 412.10 | Investment Tax Credits Deferred to Future Periods | | |
| 412.11 | Investment Tax Credits Restored to Operating Income | | |
| | Utility Operating Expenses | | 243,363 |
| | Utility Operating Income | | 8,096 |
| 469 | Add Back: 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 | | \$ 8,096 |

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

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 | \$ 132,423 | \$ - | \$ - | \$ 132,423 |
| 302 | Franchises | | | | |
| 303 | Land and Land Rights | 1,150 | | | 1,150 |
| 304 | Structure and Improvements | 24,906 | | | 24,906 |
| 305 | Collecting and Impounding Reservoirs | | | | |
| 306 | Lake, River and Other Intakes | | | | |
| 307 | Wells and Springs | | | | |
| 308 | Infiltration Galleries and Tunnels | | | | |
| 309 | Supply Mains | | - | 218 (1) | 218 |
| 310 | Power Generation Equipment | | | | |
| 311 | Pumping Equipment | | 366 | | 366 |
| 320 | Water Treatment Equipment | | | | |
| 330 | Distribution Reservoirs and Standpipes | | | | |
| 331 | Transmission and Distribution Mains | 262,595 | 11,110 | 785 (2) | 274,490 |
| 333 | Services | 18,273 | - | 600 (1) | 18,873 |
| 334 | Meters and Meter Installations | 46,589 | - | 378 (1) | 46,967 |
| 335 | Hydrants | 54,364 | | | 54,364 |
| 336 | Backflow Prevention Devices | | | | |
| 339 | Other Plant / Miscellaneous Equipment | 46,337 | - | (38,440) (1) | 7,897 |
| 340 | Office Furniture and Equipment | 4,772 | | | 4,772 |
| 341 | Transportation Equipment | 38,531 | - | 1 (1) | 38,532 |
| 342 | Stores Equipment | | | | |
| 343 | Tools, Shop and Garage Equipment | 3,558 | - | 17 (1) | 3,575 |
| 344 | Laboratory Equipment | | | | |
| 345 | Power Operated Equipment | | - | 354 (1) | 354 |
| 346 | Communication Equipment | | | | |
| 347 | Miscellaneous Equipment | | | | |
| 348 | Other Tangible Plant | | | | |
| TOTAL WATER PLANT | | \$ 633,498 | \$ 11,476 | \$ (36,087) | \$ 608,887 |

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

Note (1): Reclassifications between water and wastewater accounts

(2) Note (1) net of retirement of \$7,605

W-4(a)
GROUP 1

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

WATER UTILITY PLANT MATRIX

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 INTANGIBLE PLANT (d) | .2 SOURCE OF SUPPLY AND PUMPING PLANT (e) | .3 WATER TREATMENT PLANT (f) | .4 TRANSMISSION AND DISTRIBUTION PLANT (g) | .5 GENERAL PLANT (h) |
|---------------|--|------------------|----------------------------|--|---------------------------------|---|-------------------------|
| 301 | Organization | \$ 132,423 | \$ 132,423 | | | | |
| 302 | Franchises | | | | | | |
| 303 | Land and Land Rights | 1,150 | | | 1,150 | | |
| 304 | Structure and Improvements | 24,906 | | | 24,906 | | |
| 305 | Collecting and Impounding Reservoirs | | | | | | |
| 306 | Lake, River and Other Intakes | | | | | | |
| 307 | Wells and Springs | | | | | | |
| 308 | Infiltration Galleries and Tunnels | | | | | | |
| 309 | Supply Mai Lake Suzy / DeSoto | 218 | | 218 | | | |
| 310 | Power Generation Equipment | | | | | | |
| 311 | Pumping Equipment | | | | | | |
| 320 | Water Treatment Equipment | 366 | | | 366 | | |
| 330 | Distribution Reservoirs and Standpipes | | | | | | |
| 331 | Transmission and Distribution Mains | 274,490 | | | | 274,490 | |
| 333 | Services | 18,873 | | | | 18,873 | |
| 334 | Meters and Meter Installations | 46,967 | | | | 46,967 | |
| 335 | Hydrants | 54,364 | | | | 54,364 | |
| 336 | Backflow Prevention Devices | | | | | | |
| 339 | Other Plant / Miscellaneous Equipment | 7,897 | | | | 7,897 | |
| 340 | Office Furniture and Equipment | 4,772 | | | | | 4,772 |
| 341 | Transportation Equipment | 38,532 | | | | | 38,532 |
| 342 | Stores Equipment | | | | | | |
| 343 | Tools, Shop and Garage Equipment | 3,575 | | | | | 3,575 |
| 344 | Laboratory Equipment | | | | | | |
| 345 | Power Operated Equipment | 354 | | | | | 354 |
| 346 | Communication Equipment | | | | | | |
| 347 | Miscellaneous Equipment | | | | | | |
| 348 | Other Tangible Plant | | | | | | |
| | TOTAL WATER PLANT | \$ 608,887 | \$ 132,423 | \$ 218 | \$ 26,422 | \$ 402,591 | \$ 47,233 |

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

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) |
|---|--|---|--|---|
| 301 | Organization | 40 | % | 2.50 % |
| 302 | Franchises | | % | % |
| 304 | Structure and Improvements | 28 | % | 3.57 % |
| 305 | Collecting and Impounding Reservoirs | | % | % |
| 306 | Lake, River and Other Intakes | | % | % |
| 307 | Wells and Springs | | % | % |
| 308 | Infiltration Galleries and Tunnels | | % | % |
| 309 | Supply Mains | 35 | % | 2.86 % |
| 310 | Power Generation Equipment | | % | % |
| 311 | Pumping Equipment | | % | % |
| 320 | Water Treatment Equipment | 10 | % | 10.00 % |
| 330 | Distribution Reservoirs and Standpipes | | % | % |
| 331 | Transmission and Distribution Mains | 38 | % | 2.63 % |
| 333 | Services | 35 | % | 2.86 % |
| 334 | Meters and Meter Installations | 17 | % | 5.88 % |
| 335 | Hydrants | 40 | % | 2.50 % |
| 336 | Backflow Prevention Devices | | % | % |
| 339 | Other Plant / Miscellaneous Equipment | 20 | % | 5.00 % |
| 340 | Office Furniture and Equipment | 15 | % | 6.67 % |
| 341 | Transportation Equipment | 6 | % | 16.67 % |
| 342 | Stores Equipment | | % | % |
| 343 | Tools, Shop and Garage Equipment | 16 | % | 6.25 % |
| 344 | Laboratory Equipment | | % | % |
| 345 | Power Operated Equipment | 12 | % | 8.33 % |
| 346 | Communication Equipment | | % | % |
| 347 | Miscellaneous Equipment | | % | % |
| 348 | Other Tangible Plant | | % | % |
| Water 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.

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT. NO. (a) | ACCOUNT NAME (b) | BALANCE AT BEGINNING OF YEAR (c) | ACCRUALS (d) | OTHER CREDITS * (e) | TOTAL CREDITS (d + e) (f) |
|--------------------------------------|--|----------------------------------|--------------|---------------------|---------------------------|
| 301 | Organization | \$ 8,276 | \$ 3,311 | \$ - | \$ 3,311 |
| 302 | Franchises | | | | |
| 304 | Structure and Improvements | 8,222 | 889 | | 889 |
| 305 | Collecting and Impounding Reservoirs | | | | |
| 306 | Lake, River and Other Intakes | | | | |
| 307 | Wells and Springs | | | | |
| 308 | Infiltration Galleries and Tunnels | | | | |
| 309 | Supply Mains | | 6 | | 6 |
| 310 | Power Generation Equipment | | | | |
| 311 | Pumping Equipment | | | | |
| 320 | Water Treatment Equipment | | 18 | | 18 |
| 330 | Distribution Reservoirs and Standpipes | | | | |
| 331 | Transmission and Distribution | 78,565 | 7,156 | 1 | 7,157 |
| 333 | Services | 1,889 | 540 | | 540 |
| 334 | Meters and Meter Installations | 15,311 | 2,762 | | 2,762 |
| 335 | Hydrants | 15,355 | 1,359 | | 1,359 |
| 336 | Backflow Prevention Devices | | | | |
| 339 | Other Plant / Miscellaneous Equipment | 13,821 | 9,581 | 1 | 9,582 |
| 340 | Office Furniture and Equipment | 1,091 | 319 | | 319 |
| 341 | Transportation Equipment | 31,554 | 6,424 | | 6,424 |
| 342 | Stores Equipment | | | | |
| 343 | Tools, Shop and Garage Equipment | 1,069 | 223 | | 223 |
| 344 | Laboratory Equipment | | | | |
| 345 | Power Operated Equipment | | 29 | | 29 |
| 346 | Communication Equipment | | | | |
| 347 | Miscellaneous Equipment | | | | |
| 348 | Other Tangible Plant | | | | |
| TOTAL WATER ACCUMULATED DEPRECIATION | | \$ 175,153 | \$ 32,617 | \$ 2 | \$ 32,619 |

* Specify nature of transaction.
 Use () to denote reversal entries.
 Note: Other credits due to rounding

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

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

| ACCT. NO. (a) | ACCOUNT NAME (b) | PLANT RETIRED (g) | SALVAGE AND INSURANCE (h) | COST OF REMOVAL AND OTHER CHARGES (i) | TOTAL CHARGES (g-h+i+j) | BALANCE AT END OF YEAR (c+f-k) (k) |
|--------------------------------------|--|-------------------|---------------------------|---------------------------------------|-------------------------|------------------------------------|
| 301 | Organization | \$ - | \$ - | \$ - | \$ - | 11,587 |
| 302 | Franchises | | | | | |
| 304 | Structure and Improvements | | | | | 9,111 |
| 305 | Collecting and Impounding Reservoirs | | | | | |
| 306 | Lake, River and Other Intakes | | | | | |
| 307 | Wells and Springs | | | | | |
| 308 | Infiltration Galleries and Tunnels | | | | | |
| 309 | Supply Mains | | | | | 6 |
| 310 | Power Generation Equipment | | | | | |
| 311 | Pumping Equipment | | | | | |
| 320 | Water Treatment Equipment | | | | | 18 |
| 330 | Distribution Reservoirs and Standpipes | | | | | |
| 331 | Transmission and Distribution | (7,605) | | | (7,605) | 78,117 |
| 333 | Services | | | | | 2,429 |
| 334 | Meters and Meter Installations | | | | | 18,073 |
| 335 | Hydrants | | | | | 16,714 |
| 336 | Backflow Prevention Devices | | | | | |
| 339 | Other Plant / Miscellaneous Equipment | | | | | 23,403 |
| 340 | Office Furniture and Equipment | | | | | 1,410 |
| 341 | Transportation Equipment | | | | | 37,978 |
| 342 | Stores Equipment | | | | | |
| 343 | Tools, Shop and Garage Equipment | | | | | 1,292 |
| 344 | Laboratory Equipment | | | | | |
| 345 | Power Operated Equipment | | | | | 29 |
| 346 | Communication Equipment | | | | | |
| 347 | Miscellaneous Equipment | | | | | |
| 348 | Other Tangible Plant | | | | | |
| TOTAL WATER ACCUMULATED DEPRECIATION | | \$ (7,605) | \$ - | \$ - | \$ (7,605) | \$ 200,167 |

YEAR OF REPORT
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| DESCRIPTION (a) | REFERENCE (b) | WATER (c) |
|---|------------------|-------------------|
| Balance First of Year | | \$ <u>557,858</u> |
| Add credits during year: | | |
| Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges | W-8(a) | <u>3,600</u> |
| Contributions received from Developer or Contractor Agreements in cash or property | W-8(b) | <u> </u> |
| | | |
| Total Credits | | <u>3,600</u> |
| Less debits charged during the year (All debits charged during the year must be explained below) | | <u> </u> |
| | | |
| Total Contributions In Aid of Construction | | \$ <u>561,458</u> |

Explain all Debits charged to Account 271 during the year below:

[illegible]

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
 December 31, 2002

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
 EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Meter Fees | 24 | \$ 150 | \$ 3,600 |
| | | | - |
| | | | - |
| | | | - |
| | | | |
| | | | |
| | | | |
| Total Credits | | | \$ 3,600 |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 159,804 |
| Debits during year: | |
| Accruals charged to Account | 32,829 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 32,829 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 192,633 |

SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

December 31, 2002

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

W-8(b)
GROUP 1

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT

December 31, 2002

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------------|--|---|--|----------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 405 | 425 | \$ 148,453 |
| 461.2 | Metered Sales to Commercial Customers | 13 | 20 | 93,693 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | 41 | 41 | 8,373 |
| | Total Metered Sales | 459 | 486 | 250,519 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 459 | 486 | 250,519 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | 940 |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | |
| | Total Other Water Revenues | | | \$ 940 |
| | Total Water Operating Revenues | | | \$ 251,459 |

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

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|---|------------------------|--|---|
| 601 | Salaries and Wages - Employees | \$ 9,676 | \$ - | \$ - |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | | | |
| 604 | Employee Pensions and Benefits | 1,601 | | |
| 610 | Purchased Water | 170,510 | 170,510 | |
| 615 | Purchased Power | | | |
| 616 | Fuel for Power Production | | | |
| 618 | Chemicals | | | |
| 620 | Materials and Supplies | 19 | | |
| 631 | Contractual Services - Engineering | | | |
| 632 | Contractual Services - Accounting | 2,006 | | |
| 633 | Contractual Services - Legal | 74 | | |
| 634 | Contractual Services - Mgt. Fees | 19,191 | | |
| 635 | Contractual Services - Testing | 893 | | |
| 636 | Contractual Services - Other | 13,510 | | 27 |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | | | |
| 650 | Transportation Expense | 1,087 | | |
| 656 | Insurance - Vehicle | | | |
| 657 | Insurance - General Liability | | | |
| 658 | Insurance - Workmens Comp. | | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case Expense | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 1,237 | | |
| 675 | Miscellaneous Expenses | 5,354 | | |
| Total Water Utility Expenses | | \$ 225,158 | \$ 170,510 | \$ 27 |

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
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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 | 766 | | | 766 | 3,070 |
| February | 905 | | | 905 | 2,994 |
| March | 1,974 | | | 1,974 | 3,613 |
| April | 3,006 | | | 3,006 | 2,770 |
| May | 1,795 | | | 1,795 | 2,479 |
| June | 1,953 | | | 1,953 | 2,013 |
| July | 1,953 | | | 1,953 | 1,687 |
| August | 2,054 | | | 2,054 | 1,877 |
| September | 2,424 | | | 2,424 | 1,538 |
| October | 2,943 | | | 2,943 | 2,069 |
| November | 1,591 | | | 1,591 | 2,523 |
| December | 1,564 | | | 1,564 | 2,495 |
| Total for year | 22,928 | N/A | N/A | 22,928 | 29,128 |

If water is purchased for resale, indicate the following:

Vendor Desoto County

Point of deliver Kings Highway

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 |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| None | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
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WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): Purchased

Location of measurement of capacity
(i.e. Wellhead, Storage Tank): Desoto County Meter

Type of treatment (reverse osmosis,
sedimentation, chemical, aerated, etc): N/A

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

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT

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CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

| METER SIZE (a) | TYPE OF METER (b) | EQUIVALENT FACTOR (c) | NUMBER OF METERS (d) | TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|---|
| All Residential | | 1.0 | 425 | 425 |
| 5/8" | Displacement | 1.0 | 12 | 12 |
| 3/4" | Displacement | 1.5 | | |
| 1" | Displacement | 2.5 | 4 | 10 |
| 1 1/2" | Displacement or Turbine | 5.0 | 33 | 165 |
| 2" | Displacement, Compound or Turbine | 8.0 | 12 | 96 |
| 3" | Displacement | 15.0 | | |
| 3" | Compound | 16.0 | | |
| 3" | Turbine | 17.5 | | |
| 4" | Displacement or Compound | 25.0 | | |
| 4" | Turbine | 30.0 | | |
| 6" | Displacement or Compound | 50.0 | | |
| 6" | Turbine | 62.5 | | |
| 8" | Compound | 80.0 | | |
| 8" | Turbine | 90.0 | | |
| 10" | Compound | 115.0 | | |
| 10" | Turbine | 145.0 | | |
| 12" | Turbine | 215.0 | | |
| Total Water System Meter Equivalents | | | | 708 |

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:

- 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.
- If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

$$\begin{array}{rcl}
 ERC = & 29,128 \text{ gallons, divided by} & \\
 & 350 \text{ gallons per day} & \\
 & \underline{365 \text{ days}} & \\
 & 228.0 \text{ ERC's} &
 \end{array}$$

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

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OTHER WATER SYSTEM INFORMATION

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

| | |
|---|--------------------------------|
| 1. Present ERC's * that system can efficiently serve. | <u>708</u> |
| 2. Maximum number of ERC's * which can be served. | <u>708</u> |
| 3. Present system connection capacity (in ERC's *) using existing lines. | <u>708</u> |
| 4. Future system connection capacity (in ERC's *) upon service area buildout. | <u>1600</u> |
| 5. Estimated annual increase in ERC's *. | <u>10</u> |
| 6. Is the utility required to have fire flow capacity? | <u>Unknown</u> |
| If so, how much capacity is required? | <u>Unknown</u> |
| 7. Attach a description of the fire fighting facilities. | <u>None</u> |
| 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. | <u>None</u> |
| | |
| 9. When did the company last file a capacity analysis report with the DEP? | <u>None</u> |
| 10. If the present system does not meet the requirements of DEP rules: | |
| a. Attach a description of the plant upgrade necessary to meet the DEP rules. | <u>N/A</u> |
| b. Have these plans been approved by DEP? | <u>N/A</u> |
| c. When will construction be | <u>N/A</u> |
| d. Attach plans for funding the required upgrading. | |
| e. Is this system under any Consent Order of the DEP? | <u>No</u> |
| 11. Department of Environmental Protection ID # | <u>FL 6144856</u> |
| 12. Water Management District Consumptive Use Permit # | <u>None-water is purchased</u> |
| a. Is the system in compliance with the requirements of the CUP? | <u>Yes</u> |
| b. If not, what are the utility's plans to gain compliance? | <u>N/A</u> |
| | |
| | |

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

WASTEWATER OPERATION SECTION

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

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 the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-1 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-14) 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.

[illegible]

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
 December 31, 2002

SCHEDULE OF YEAR END WASTEWATER RATE BASE

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | WASTEWATER UTILITY (d) |
|--|---|---------------------|------------------------------|
| 101 | Utility Plant In Service | S-4(a) | \$ 2,095,690 |
| | Less: | | |
| | Nonused and Useful Plant (1) | | |
| 108.1 | Accumulated Depreciation | S-6(b) | (351,281) |
| 110.1 | Accumulated Amortization | | |
| 271 | Contributions in Aid of Construction | S-7 | (1,272,892) |
| 252 | Advances for Construction | F-20 | |
| | Subtotal | | 471,517 |
| 272 | Add: Accumulated Amortization of Contributions in Aid of Construction | S-8(a) | 243,805 |
| | Subtotal | | 715,322 |
| | Plus or Minus: | | |
| 114 | Acquisition Adjustments (2) | F-7 | |
| 115 | Accumulated Amortization of Acquisition Adjustments (2) | F-7 | |
| | Working Capital Allowance (3) | | 12,636 |
| | Other (Specify): Completed Construction not Classified | | - |
| | | | |
| | | | |
| | WASTEWATER RATE BASE | | \$ 727,958 |
| | UTILITY OPERATING INCOME | S-3 | \$ 107,346 |
| ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base) | | | 14.75 % |

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (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: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

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WASTEWATER OPERATING STATEMENT

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | WASTEWATER UTILITY (d) |
|---------------------|--|---------------------|------------------------------|
| 400 | UTILITY OPERATING INCOME Operating Revenues | S-9 | \$ 320,956 |
| 530 | Less: Guaranteed Revenue and AFPI | S-9 | (15,215) |
| | Net Operating Revenues | | 305,741 |
| 401 | Operating Expenses | S-10(a) | 101,090 |
| 403 | Depreciation Expense | S-6(a) | 65,192 |
| | Less: Amortization of CIAC | S-8(a) | (50,139) |
| | Net Depreciation Expense | | 15,053 |
| 406 | Amortization of Utility Plant Acquisition Adjustment | F-7 | |
| 407 | Amortization Expense (Other than CIAC) (Loss on plant abandonment) | F-8 | |
| 408.10 | Taxes Other Than Income Utility Regulatory Assessment Fee | | 14,443 |
| 408.11 | Property Taxes | | 21,183 |
| 408.12 | Payroll Taxes | | 1,570 |
| 408.13 | Other Taxes & Licenses | | 100 |
| 408 | Total Taxes Other Than Income | | 37,296 |
| 409.1 | Income Taxes | F-16 | 44,956 |
| 410.10 | Deferred Federal Income Taxes | | |
| 410.11 | Deferred State Income Taxes | | |
| 411.10 | Provision for Deferred Income Taxes - Credit | | |
| 412.10 | Investment Tax Credits Deferred to Future Periods | | |
| 412.11 | Investment Tax Credits Restored to Operating Income | | |
| | Utility Operating Expenses | | 198,395 |
| | Utility Operating Income | | 107,346 |
| 530 | Add Back: Guaranteed Revenue (and AFPI) | | 15,215 |
| 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 | | \$ 122,561 |

WASTEWATER UTILITY PLANT ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | PREVIOUS YEAR (c) | ADDITIONS (d) | RETIREMENTS (e) | CURRENT YEAR (f) |
|------------------------|--|-------------------|---------------|-----------------|------------------|
| 351 | Organization | \$ 132,423 | \$ - | \$ - | \$ 132,423 |
| 352 | Franchises | | | | |
| 353 | Land and Land Rights | 442,800 | | | 442,800 |
| 354 | Structure and Improvements | 538,600 | 45,093 | | 583,693 |
| 355 | Power Generation Equipment | | | | |
| 360 | Collection Sewers - Force | 53,943 | | 1 (1) | 53,942 |
| 361 | Collection Sewers - Gravity | 156,175 | 0 | 46,695 | 202,870 |
| 362 | Special Collecting Structures | 75,394 | 32,738 | (46,695) | 61,437 |
| 363 | Services to Customers | 71,619 | 1,103 | | 72,722 |
| 364 | Flow Measuring Devices | 1,823 | 0 | 12,645 (1) | 14,468 |
| 365 | Flow Measuring Installations | | | | |
| 366 | Reuse Services | | | | |
| 367 | Reuse Meters and Meter Installations | | | | |
| 370 | Receiving Wells | 45,000 | | | 45,000 |
| 371 | Pumping Equipment | 93,042 | 53,301 | 15,960 (1) | 162,303 |
| 374 | Reuse Distribution Reservoirs | | | | |
| 375 | Reuse Transmission and Distribution System | | | | |
| 380 | Treatment & Disposal Equipment | 222,605 | 59,917 | 4,323 (1) | 286,845 |
| 381 | Plant Sewers | | | | |
| 382 | Outfall Sewer Lines | | | | |
| 389 | Other Plant / Miscellaneous Equipment | 4,447 | 0 | (4,447) (1) | |
| 390 | Office Furniture & Equipment | 3,421 | | | 3,421 |
| 391 | Transportation Equipment | 9,511 | | | 9,511 |
| 392 | Stores Equipment | | | | |
| 393 | Tools, Shop and Garage Equipment | 273 | 4 | | 277 |
| 394 | Laboratory Equipment | | | | |
| 395 | Power Operated Equipment | 23,898 | 80 | | 23,978 |
| 396 | Communication Equipment | | | | |
| 397 | Miscellaneous Equipment | | | | |
| 398 | Other Tangible Plant | | | | |
| Total Wastewater Plant | | \$ 1,874,974 | \$ 192,236 | \$ 28,482 | \$ 2,095,690 |

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
 Note (1): Reclassifications between water and wastewater

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

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WASTEWATER UTILITY PLANT MATRIX

| ACCT. NO. (a) | ACCOUNT NAME (b) | .1 INTANGIBLE PLANT (g) | .2 COLLECTION PLANT (h) | .3 SYSTEM PUMPING PLANT (i) | .4 TREATMENT AND DISPOSAL PLANT (j) | .5 RECLAIMED WASTEWATER TREATMENT PLANT (k) | .6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l) | .7 GENERAL PLANT (m) |
|---------------|--|----------------------------|----------------------------|--------------------------------|--|--|---|-------------------------|
| 351 | Organization | \$ 132,423 | | | | | | |
| 352 | Franchises | | | | | | | |
| 353 | Land and Land Rights | | | | | | | |
| 354 | Structure and Improvements | | | | | | | |
| 355 | Power Generation Equipment | | | | | | | |
| 360 | Collection Sewers - Force | | 53,942 | | | | | |
| 361 | Collection Sewers - Gravity | | 202,870 | | | | | |
| 362 | Special Collecting Structures | | 61,437 | | | | | |
| 363 | Services to Customers | | 72,722 | | | | | |
| 364 | Flow Measuring Devices | | 14,468 | | | | | |
| 365 | Flow Measuring Installations | | | | | | | |
| 366 | Reuse Services | | | | | | | |
| 367 | Reuse Meters and Meter Installations | | | | | | | |
| 370 | Receiving Wells | | | | | | | |
| 371 | Pumping Equipment | | | 45,000 | | | | |
| 374 | Reuse Distribution Reservoirs | | | 160,916 | | 1,387 | | |
| 375 | Reuse Transmission and Distribution System | | | | | | | |
| 380 | Treatment & Disposal Equipment | | | | 286,469 | 376 | | |
| 381 | Plant Sewers | | | | | | | |
| 382 | Outfall Sewer Lines | | | | | | | |
| 389 | Other Plant / Miscellaneous Equipme | | | | | | | |
| 390 | Office Furniture & Equipment | | | | | | | 3,421 |
| 391 | Transportation Equipment | | | | | | | 9,511 |
| 392 | Stores Equipment | | | | | | | |
| 393 | Tools, Shop and Garage Equipment | | | | | | | 277 |
| 394 | Laboratory Equipment | | | | | | | |
| 395 | Power Operated Equipment | | | | | | | |
| 396 | Communication Equipment | | | | | | | 23,978 |
| 397 | Miscellaneous Equipment | | | | | | | |
| 398 | Other Tangible Plant | | | | | | | |
| | Total Wastewater Plant | \$ 132,423 | \$ 405,439 | \$ 205,916 | \$ 1,306,687 | \$ 8,038 | \$ - | \$ 37,187 |

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

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
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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) |
|--|---|---|--|---|
| 351 | Organization | 40 | % | 2.50 % |
| 352 | Franchises | | % | % |
| 354 | Structure and Improvements | 27 | % | 3.70 % |
| 355 | Power Generation Equipment | | % | % |
| 360 | Collection Sewers - Force | 27 | % | 3.70 % |
| 361 | Collection Sewers - Gravity | 40 | % | 2.50 % |
| 362 | Special Collecting Structures | 37 | % | 2.70 % |
| 363 | Services to Customers | 35 | % | 2.86 % |
| 364 | Flow Measuring Devices | 5 | % | 20.00 % |
| 365 | Flow Measuring Installations | | % | % |
| 366 | Reuse Services | | % | % |
| 367 | Reuse Meters and Meter Installations | | % | % |
| 370 | Receiving Wells | 25 | % | 4.00 % |
| 371 | Pumping Equipment | 15 | % | 6.67 % |
| 374 | Reuse Distribution Reservoirs | | % | % |
| 375 | Reuse Transmission and Distribution System | | % | % |
| 380 | Treatment & Disposal Equipment | 15 | % | 6.67 % |
| 381 | Plant Sewers | | % | % |
| 382 | Outfall Sewer Lines | | % | % |
| 389 | Other Plant / Miscellaneous Equipment | | % | % |
| 390 | Office Furniture & Equipment | 15 | % | 6.67 % |
| 391 | Transportation Equipment | 6 | % | 16.67 % |
| 392 | Stores Equipment | | % | % |
| 393 | Tools, Shop and Garage Equipment | 15 | % | 6.67 % |
| 394 | Laboratory Equipment | | % | % |
| 395 | Power Operated Equipment | 10 | % | 10.00 % |
| 396 | Communication Equipment | | % | % |
| 397 | Miscellaneous Equipment | | % | % |
| 398 | Other Tangible Plant | | % | % |
| Wastewater 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.

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

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ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

| ACCT. NO. (a) | ACCOUNT NAME (b) | BALANCE AT BEGINNING OF YEAR (c) | ACCRUALS (d) | OTHER CREDITS * (e) | TOTAL CREDITS (d + e) (f) |
|---|--|----------------------------------|--------------|---------------------|---------------------------|
| 351 | Organization | \$ 8,276 | \$ 3,311 | \$ - | \$ 3,311 |
| 352 | Franchises | | | | |
| 354 | Structure and Improvements | 60,633 | 20,762 | | 20,762 |
| 355 | Power Generation Equipment | | | | |
| 360 | Collection Sewers - Force | 10,385 | 1,996 | | 1,996 |
| 361 | Collection Sewers - Gravity | 28,944 | 3,905 | 1,260 | 5,165 |
| 362 | Special Collecting Structures | 11,570 | 1,912 | (695) | 1,217 |
| 363 | Services to Customers | 6,423 | 2,080 | | 2,080 |
| 364 | Flow Measuring Devices | 1,299 | 366 | 2,527 | 2,893 |
| 365 | Flow Measuring Installations | | | | |
| 366 | Reuse Services | | | | |
| 367 | Reuse Meters and Meter Installations | | | | |
| 370 | Receiving Wells | 5,400 | 1,800 | | 1,800 |
| 371 | Pumping Equipment | 51,281 | 7,982 | 1,065 | 9,047 |
| 374 | Reuse Distribution Reservoirs | | | | |
| 375 | Reuse Transmission and Distribution System | | | | |
| 380 | Treatment & Disposal Equipment | 80,323 | 16,847 | 288 | 17,135 |
| 381 | Plant Sewers | | | | |
| 382 | Outfall Sewer Lines | | | | |
| 389 | Other Plant / Miscellaneous Equipment | 4,447 | - | (4,447) | (4,447) |
| 390 | Office Furniture & Equipment | 2,242 | 228 | | 228 |
| 391 | Transportation Equipment | 7,726 | 1,586 | | 1,586 |
| 392 | Stores Equipment | | | | |
| 393 | Tools, Shop and Garage Equipment | 57 | 19 | | 19 |
| 394 | Laboratory Equipment | | | | |
| 395 | Power Operated Equipment | 7,085 | 2,398 | | 2,398 |
| 396 | Communication Equipment | | | | |
| 397 | Miscellaneous Equipment | | | | |
| 398 | Other Tangible Plant | | | | |
| Total Depreciable Wastewater Plant in Service | | \$ 286,091 | \$ 65,192 | \$ (2) | \$ 65,190 |

* Specify nature of transaction.

Use () to denote reversal entries.

Note: Other credits due to reclassifications on Page S-4

UTILITY NAME AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

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

| ACCT. NO. (a) | ACCOUNT NAME (b) | PLANT RETIRED (g) | SALVAGE AND INSURANCE (h) | COST OF REMOVAL AND OTHER CHARGES (i) | TOTAL CHARGES (g-h+i) (j) | BALANCE AT END OF YEAR (c+f-k) (k) |
|---|--|-------------------|---------------------------|---------------------------------------|---------------------------|------------------------------------|
| 351 | Organization | \$ - | \$ - | \$ - | \$ - | \$ 11,587 |
| 352 | Franchises | | | | | |
| 354 | Structure and Improvements | | | | | 81,395 |
| 355 | Power Generation Equipment | | | | | |
| 360 | Collection Sewers - Force | | | | | 12,381 |
| 361 | Collection Sewers - Gravity | | | | | 34,109 |
| 362 | Special Collecting Structures | | | | | 12,787 |
| 363 | Services to Customers | | | | | 8,503 |
| 364 | Flow Measuring Devices | | | | | 4,192 |
| 365 | Flow Measuring Installations | | | | | |
| 366 | Reuse Services | | | | | |
| 367 | Reuse Meters and Meter Installations | | | | | |
| 370 | Receiving Wells | | | | | 7,200 |
| 371 | Pumping Equipment | | | | | 60,328 |
| 374 | Reuse Distribution Reservoirs | | | | | |
| 375 | Reuse Transmission and Distribution System | | | | | |
| 380 | Treatment & Disposal Equipment | | | | | 97,458 |
| 381 | Plant Sewers | | | | | |
| 382 | Outfall Sewer Lines | | | | | |
| 389 | Other Plant / Miscellaneous Equipment | | | | | |
| 390 | Office Furniture & Equipment | | | | | 2,470 |
| 391 | Transportation Equipment | | | | | 9,312 |
| 392 | Stores Equipment | | | | | |
| 393 | Tools, Shop and Garage Equipment | | | | | 76 |
| 394 | Laboratory Equipment | | | | | |
| 395 | Power Operated Equipment | | | | | 9,483 |
| 396 | Communication Equipment | | | | | |
| 397 | Miscellaneous Equipment | | | | | |
| 398 | Other Tangible Plant | | | | | |
| Total Depreciable Wastewater Plant in Service | | \$ - | \$ - | \$ - | \$ - | \$ 351,281 |

SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

| DESCRIPTION (a) | REFERENCE (b) | WASTEWATER (b) |
|---|------------------|-------------------|
| Balance First of Year | | \$ 1,242,988 |
| Add credits during year: | | |
| Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges | S-8(a) | 29,904 |
| Contributions received from Developer or Contractor Agreements in cash or property | S-8(b) | |
| | | |
| Total Credits | | 29,904 |
| Less debits charged during the year (All debits charged during the year must be explained below) | | |
| | | |
| Total Contributions In Aid of Construction | | \$ 1,272,892 |

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slightly textured appearance and is set against a dark background.

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
 December 31, 2002

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) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Capacity charges | 14 | \$ 1,950 | \$ 27,300 |
| Main Extension Fees | 14 | 186 | 2,604 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | \$ 29,904 |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WASTEWATER (b) |
|--------------------------------|-------------------|
| Balance first of year | \$ 193,666 |
| Debits during year: | |
| Accruals charged to Account | 50,139 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 50,139 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 243,805 |

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

S-8(b)
GROUP 1

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

WASTEWATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|----------------------------------|---|---|--|----------------|
| WASTEWATER SALES | | | | |
| | Flat Rate Revenues: | | | |
| 521.1 | Residential Revenues | | | \$ - |
| 521.2 | Commercial Revenues | | | |
| 521.3 | Industrial Revenues | | | |
| 521.4 | Revenues From Public Authorities | | | |
| 521.5 | Multiple Family Dwelling Revenues | | | |
| 521.6 | Other Revenues | | | |
| 521 | Total Flat Rate Revenues | | | - |
| | Measured Revenues: | | | |
| 522.1 | Residential Revenues | 150 | 161 | \$ 99,061 |
| 522.2 | Commercial Revenues | 8 | 12 | 187,925 |
| 522.3 | Industrial Revenues | | | |
| 522.4 | Revenues From Public Authorities | | | |
| 522.5 | Multiple Family Dwelling Revenues (Units) | 41 | 41 | 18,755 |
| 522 | Total Measured Revenues | 199 | 214 | 305,741 |
| 523 | Revenues From Public Authorities | | | |
| 524 | Revenues From Other Systems | | | |
| 525 | Interdepartmental Revenues | | | |
| | Total Wastewater Sales | 199 | 214 | \$ 305,741 |
| 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 Prudently Invested or AFPI) | | | 15,215 |
| | Total Other Wastewater Revenues | | | \$ 15,215 |

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

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
 December 31, 2002

WASTEWATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|-------------------------------------|---|---|--|----------------|
| RECLAIMED WATER SALES | | | | |
| 540.1 | Flat Rate Reuse Revenues: Residential Reuse Revenues | | | \$ - |
| 540.2 | Commercial Reuse Revenues | | | |
| 540.3 | Industrial Reuse Revenues | | | |
| 540.4 | Reuse Revenues From Public Authorities | | | |
| 540.5 | Other Reuse Revenues | | | |
| 540 | Total Flat Rate Reuse Revenues | | | |
| 541.1 | Measured Reuse Revenues: 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 | | | | \$ 320,956 |

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

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

WASTEWATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 COLLECTION EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) | .3 PUMPING EXPENSES - OPERATIONS (f) | .4 PUMPING EXPENSES - MAINTENANCE (g) | .5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h) | .6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i) |
|---------------------|---|------------------------|---|---|--|---|--|---|
| 701 | Salaries and Wages - Employees | \$ 20,519 | \$ - | \$ - | \$ - | \$ - | \$ 18,456 | \$ - |
| 703 | Salaries and Wages - Officers, Directors and Majority Stockholders | | | | | | | |
| 704 | Employee Pensions and Benefits | 3,413 | | | | | | |
| 710 | Purchased Sewage Treatment | | | | | | | |
| 711 | Sludge Removal Expense | 7,493 | | | | | 7,493 | |
| 715 | Purchased Power | 18,206 | | | | | 18,206 | |
| 716 | Fuel for Power Production | | | | | | | |
| 718 | Chemicals | 5,880 | | | | | 5,880 | |
| 720 | Materials and Supplies | 349 | | | | | 349 | |
| 731 | Contractual Services - Engineering | 870 | | | | | | |
| 732 | Contractual Services - Accounting | 1,929 | | | | | | |
| 733 | Contractual Services - Legal | 74 | | | | | | |
| 734 | Contractual Services - Mgt. Fees | 21,756 | | | | | | |
| 735 | Contractual Services - Testing | 6,588 | | | | | 6,588 | |
| 736 | Contractual Services - Other | 9,955 | | 408 | | 19 | 8,345 | 97 |
| 741 | Rental of Building/Real Property | | | | | | | |
| 742 | Rental of Equipment | | | | | | | |
| 750 | Transportation Expense | 2,240 | | | | | | 2,240 |
| 756 | Insurance - Vehicle | | | | | | | |
| 757 | Insurance - General Liability | | | | | | | |
| 758 | Insurance - Workmens Comp. | | | | | | | |
| 759 | Insurance - Other | | | | | | | |
| 760 | Advertising Expense | 298 | | | | | | |
| 766 | Regulatory Commission Expenses - Amortization of Rate Case Expense | | | | | | | |
| 767 | Regulatory Commission Exp.-Other | | | | | | | |
| 770 | Bad Debt Expense | 1,520 | | | | | | |
| 775 | Miscellaneous Expenses | | | | | | | |
| | Total Wastewater Utility Expenses | \$ 101,090 | \$ - | \$ 408 | \$ - | \$ 19 | \$ 65,317 | \$ 2,337 |

S-10(a)
GROUP 1

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
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WASTEWATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMIN. & GENERAL EXPENSES (k) | .9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l) | .10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m) | .11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n) | .12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o) |
|---------------------|---|--|--|--|--|--|---|
| 701 | Salaries and Wages - Employees | \$ - | \$ 2,063 | \$ - | | \$ - | \$ - |
| 703 | Salaries and Wages - Officers, Directors and Majority Stockholders | | | | | | |
| 704 | Employee Pensions and Benefits | | 3,413 | | | | |
| 710 | Purchased Sewage Treatment | | | | | | |
| 711 | Sludge Removal Expense | | | | | | |
| 715 | Purchased Power | | | | | | |
| 716 | Fuel for Power Production | | | | | | |
| 718 | Chemicals | | | | | | |
| 720 | Materials and Supplies | | | | | | |
| 731 | Contractual Services - Engineering | | 870 | | | | |
| 732 | Contractual Services - Accounting | | 1,929 | | | | |
| 733 | Contractual Services - Legal | | 74 | | | | |
| 734 | Contractual Services - Mgt. Fees | | 21,756 | | | | |
| 735 | Contractual Services - Testing | | | | | | |
| 736 | Contractual Services - Other | 1,086 | | | | | |
| 741 | Rental of Building/Real Property | | | | | | |
| 742 | Rental of Equipment | | | | | | |
| 750 | Transportation Expense | | | | | | |
| 756 | Insurance - Vehicle | | | | | | |
| 757 | Insurance - General Liability | | | | | | |
| 758 | Insurance - Workmens Comp. | | | | | | |
| 759 | Insurance - Other | | | | | | |
| 760 | Advertising Expense | | 298 | | | | |
| 766 | Regulatory Commission Expenses - Amortization of Rate Case Expense | | | | | | |
| 767 | Regulatory Commission Exp.-Other | | | | | | |
| 770 | Bad Debt Expense | 1,520 | | | | | |
| 775 | Miscellaneous Expenses | | | | | | |
| | Total Wastewater Utility Expenses | \$ 2,606 | \$ 30,403 | \$ - | \$ - | \$ - | \$ - |

S-10(b)
GROUP 1

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
December 31, 2002

CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

| METER SIZE (a) | TYPE OF METER (b) | EQUIVALENT FACTOR (c) | NUMBER OF METERS (d) | TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e) |
|---|-----------------------------------|--------------------------|-------------------------|---|
| All Residential | | 1.0 | 161 | 161 |
| 5/8" | Displacement | 1.0 | 9 | 9 |
| 3/4" | Displacement | 1.5 | | |
| 1" | Displacement | 2.5 | 3 | 8 |
| 1 1/2" | Displacement or Turbine | 5.0 | 29 | 145 |
| 2" | Displacement, Compound or Turbine | 8.0 | 12 | 96 |
| 3" | Displacement | 15.0 | | |
| 3" | Compound | 16.0 | | |
| 3" | Turbine | 17.5 | | |
| 4" | Displacement or Compound | 25.0 | | |
| 4" | Turbine | 30.0 | | |
| 6" | Displacement or Compound | 50.0 | | |
| 6" | Turbine | 62.5 | | |
| 8" | Compound | 80.0 | | |
| 8" | Turbine | 90.0 | | |
| 10" | Compound | 115.0 | | |
| 10" | Turbine | 145.0 | | |
| 12" | Turbine | 215.0 | | |
| Total Wastewater System Meter Equivalents | | | | 419 |

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 sold (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

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$\left(\frac{50,202,000}{\text{(total gallons treated)}} \right) / 365 \text{ days} / 280 \text{ gpd} = 491$$

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
 SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

| |
|--|
| YEAR OF REPORT December 31, 2002 |
|--|

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

| | | | |
|-------------------------------------|------------------|--|--|
| Permitted Capacity | 50,000 gpd | | |
| Basis of Permit Capacity (1) | ADF | | |
| Manufacturer | McNeill | | |
| Type (2) | Exrended Air | | |
| Hydraulic Capacity | 50,000 | | |
| Average Daily Flow | 137,540 | | |
| Total Gallons of Wastewater Treated | 50,202,000 | | |
| Method of Effluent Disposal | Pecolation Ponds | | |

(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.

UTILITY NAME: AquaSource-Lake Suzy Utilities, Inc.
SYSTEM NAME / COUNTY: Lake Suzy / DeSoto

YEAR OF REPORT
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OTHER WASTEWATER SYSTEM INFORMATION

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

| | |
|--|-------------------------|
| 1. Present ERC's * that system can efficiently serve. | <u>179 @ 280 gpd</u> |
| 2. Maximum number of ERC's * which can be served. | <u>179 @ 280 gpd</u> |
| 3. Present system connection capacity (in ERC's *) using existing lines. | <u>419</u> |
| 4. Future system connection capacity (in ERC's *) upon service area buildo | <u>1,550</u> |
| 5. Estimated annual increase in ERC's | <u>Approximately 10</u> |
| 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. | <u>None</u> |
| | |
| 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. | |
| 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? | <u>No</u> |
| If so, when? <u>N/A</u> | |
| 9. Has the utility been required by the DEP or water management district to implement reuse? | <u>No</u> |
| If so, what are the utility's plans to comply with the DE <u>N/A</u> | |
| 10. When did the company last file a capacity analysis report with the DEP? | <u> </u> |
| 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. | <u> </u> |
| b. Have these plans been approved by DEP? | <u>N/A</u> |
| c. When will construction begin? | <u>N/A</u> |
| d. Attach plans for funding the required upgrading. | <u>N/A</u> |
| e. Is this system under any Consent Order of the DE | <u>N/A</u> |
| 11. Department of Environmental Protection ID # | <u>FLA 011964</u> |

* An ERC is determined based on the calculation on the bottom of Page S-11