## CLASS "A" OR "B"

## WATER and/or WASTEWATER UTILITIES

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

## ANNUAL REPORT

RECEIVED

OF

JUL 11: 2000

Florida Public Service Commission Division of Alarer and Wastewater

## AquaSource Utility, Inc.

Exact Legal Name of Respondent

## **Various**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

# Cronin, Jackson, Nixon & Wilson CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A. CHRISTINE R. CHRISTIAN, C.P.A. JOHN H. CRONIN, JR., C.P.A. ERIC M. DOAN, C.P.A. ROBERT H. JACKSON, C.P.A. ROBERT C. NIXON, C.P.A. HOLLY M. TOWNER, C.P.A. JOHN A. VANTREASE, C.P.A. JAMES L. WILSON, C.P.A.

2560 GULF TO-BAY BOULEVARD SUITE 200 CLEARWATER FLORIDA 33765-4419 (727) 791-4020 FACSIMILE (727) 797-3502 e-Mail spins@worldnetait.net

July 5, 2000

Mr. Tim Devlin, Director Division of Economic Regulation Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

BY FEDERAL EXPRESS

Re: AquaSource Utility, Inc.

Dear Mr. Devlin:

Enclosed are an original and two copies of the 1999 PSC Annual Report for AquaSource Utility, Inc.

An extension was previously granted to June 30, 2000.

Please contact me if you have any questions.

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON

Robert C. Nixon

RCN/apf

Enclosures

cc: N. Guth (w/encl.)

A. Kappelar (w/encl.)

C. Loy (w/encl.) W. C. Marsh (w/encl.) OKIC REGULATION

TOTAL SERVICE

## Cronin, Jackson, Nixon & Wilson CERTIFIED PUBLIC ACCOUNTANTS PA

JAMES L. CARLSTEDT, C.P.A. CHRISTINE R. CHRISTIAN, C.P.A. JOHN H. CRONIN, JR., C.P.A. ERIC M. DOAN, C.P.A. ROBERT H. JACKSON, C.P.A. ROBERT C. NIXON, C.P.A. HOLLY M. TOWNER, C.P.A. JOHN A. VANTREASE, C.P.A. JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD SUITE 200 CLEARWATER, FLORIDA 33765-4419 (727) 791-4020 **FACSIMILE** (727) 797-3602 e-Mail cinw@worldnet.att net

July 5, 2000

Officers and Directors AquaSource Utility, Inc.

We have compiled the 1999 Annual Report of AquaSource Utility, 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 AquaSource Utility, 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, Nigon tulson CRONIN, JACKSON, NIXON & WILSON

#### General Instructions

- Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2 Interpret all accounting words and phrases in accordance with the USOA.
- Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
- 5 Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules should be rounded to the nearest dollar unless otherwise specifically indicated
- Complete this report by means which will create a permanent record, such as by typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule of the page with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9 If it is necessary or desireable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10 Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
- 11 Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 12 For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 13 The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to

Florida Public Service Commission Division of Water and Wastewater 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0873

The fourth copy should be retained by the utility

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Reserve	S-6	Other Wastewater System Information	0 12

# **EXECUTIVE**

SUMMARY

#### CERTIFICATION OF ANNUAL REPORT

UTILITY NAME:		Ja	ismine l	akes	Utilit	ties	Corp	).	December 31, 19
I HEREBY	CE	RTIFY	, to the	best	of my	kno	wled	dge and belief:	
YES (X)	N (	0	1.					bstantial compliance with the Uniform Speed by the Florida Public Service Comm	
YES	N	0							
( X )	(	)	2.					bstantial compliance with all applicable ida Public Service Commission.	rules and
YES	N	10							
( X )	(	)	3.	con	cernir	ng n tha	onco	no communications from regulatory age ompliance with, or deficiencies in, financulated have a material effect on the financial	al reporting
YES (X)	(	)	4.	of o info affa	perat rmation irs of	ions on a the	of the	t fairly represents the financial condition he respondent for the period presented a statements presented in the report as to condent are true, correct and complete for sents.	and other the business
	- 1	tems (	Certified				-		
1.		2. ( )	3			4. (	)	N/A (signature of the chief executive of	ficer of the utility)
1. ( X )	(	2. X )		. )	(	4. X	)	(signature of the chief financial of	icer of the utility)
			10			4.6-	4 V.	SS as NO. Each item good got be certified	ad by both

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.

#### CERTIFICATION OF ANNUAL REPORT

YEAR OF REPORT

UTILITY NAME:	_	A	quaSo	urc	ce Utili	ty,	Inc				December 31, 19	99
IHEKEBY	CE	RIIFY	, to the	e b	est of	my	kn	owle	dge and belief:			
YES	N	10										
( X )	(	)	1.						bstantial compliance wit bed by the Florida Public			
YES	N	10										
( X )	(	)	2.						bstantial compliance wit ida Public Service Comr		rules and	
YES	N	10										
( X )	(	)	3.		concer	nin es	g r	once	no communications from compliance with, or deficient ald have a material effect	encies in, financi	al reporting	
YES	٨	10										
( X )	(	)	4.	i	of oper	ratio atio	on: on a	of to ind s resp	t fairly represents the fin the respondent for the per statements presented in the condent are true, correct sents.	riod presented a the report as to t	ind other he business	
	It	ems C	Certifie	d								
1.		2.		3.			4					
( )	(	۷.	i		)	(	4.	)		N/A		0
327. 15								,	(signature of the ch		icer of the utility)	
	9.		-				ns			1		
1. (X)		2. X )	( )	3. ×	1		4. X	١	(wellen C	Ve la	Cartaguesa .	
, ,	,	. ,	, ,	^	,		^	,	(signature of the c	Hief financial offi	cer of the utility)	
* Each of officers	s. Ti	ne iter	ns beir	nus	st be c certifie	erti d b	fie y t	i YE ne of	S or NO. Each item nee ficer should be indicated	d not be certified in the appropria	d by both ate area to the	

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 misdemean

## ANNUAL REPORT OF

YEAR OF REPORT December 31, 1999

	AquaSource Utility, Inc. County.	Various
	(Exact Name of Utility)	
List below the ex	xact mailing address of the utility for which normal correspondence should be sent	
	11100 Brittmore Park Drive	
	Houston, Texas 77041	
<del>-</del>		
Telephone	( 713 ) 983-3000	
e-Mail Address	N/A	
WEB Site	N/A	
Sunshine State	One-Call of Florida, Inc. Member Number N/A	
Name and adds	ones of page on to whom on	
THE BIT BOOK	ess of person to whom correspondence concerning this report should be addressed Robert C. Nixon, CPA	
	Cronin, Jackson, Nixon & Wilson, CPA's, PA	
	2560 Gulf-to-Bay Blvd, Suite 200	
	Clearwater, Florida 34625	
Telephone	( 727 ) 791-4020	
List helpwithe ar	drace of whore the willty's hardy and	
List below the di	ddress of where the utility's books and records are located.  11100 Brittmore Park Drive	
	Houston, Texas 77041	
	Houston, Texas 77041	
Telephone	( 713 ) 983-3000	
	7 200 0000	
List below any g	roups auditing or reviewing the records and operations.	
Cronin, Jackson	Nixon and Wilson, CPA's	
	CANCEL COMP. DAVI. COMP.	
Date of original i	organization of the utility August 25, 1995	
Charles		
Check the appro	priate business entity of the utility as filed with the Internal Revenue Service	
	Industrial Date to the control of th	
	Individual Partnership Sub S Corporation 1120 Corporation	
List below every	comprehen as a series of the s	
securities of the	corporation or person owning or holding directly or indirectly 5 percent or more of the voting utility.	
		Percent
	Name	Ownership
	AquaSource Utility, Inc.	100 0 %
	2	%
	3	%
	4	%
	5.	%
	6	%
	7.	%
	8	%
	9	%
	10	20

## DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC	
William C. Marsh	Vice President/ Controller	Aquasource Utility, Inc.	All utility matters	
Martin Freidman (850) 877-6555	Attorney	Rose, Sundstrom & Bentley	Legal matters	
Robert Nixon (727) 791-4020	СРА	Cronin, Jackson, Nixon and Wilson, CPA's	Accounting and rate matters	

<sup>(1)</sup> Also list appropriate legal counsel, accountants and others who may not be on general payroll

<sup>(2)</sup> Provide individual telephone numbers if the person is not normally reached at the company

<sup>(3)</sup> Name of company employed by if not on general payroll.

#### **COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas.

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a meterial effect on operations.
- A. AquaSource Utilities was formed in 1998, and acquired several existing systems in various counties throughout the State as follows:
  - J Swiderski Utilities (Kings Cove (organized 1990) Water and Wastewater, Summit Chase & Tavares Ridge (organized 1990), Water and Wastewater, and 48 Estates (organized 1990)), Water Only). Lake County Rotunda Utilities (Organized 1957), Charlotte County, Water and Wastewater

Village Water (organized 1972), Polk County, Water and Wastewater

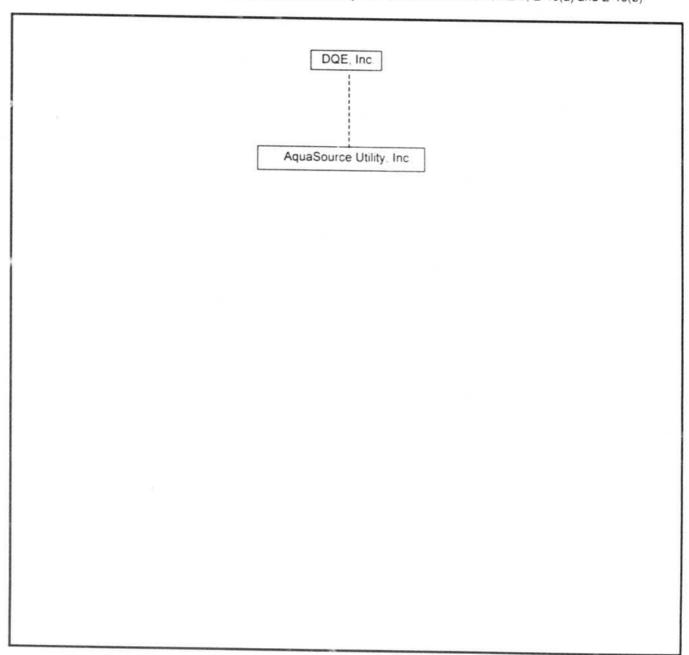
Lake Josephine (organized 1979), Highlands County, Water Only

- South Seas (organized 1975), Lee County, Wastewater Only
- B AquaSource Utilties. Inc., provides water and wastewater services as listed in Item A (above)
- C. AquaSource Utilities is dedicated to providing quality water and wastewater services to its customers while earning a fair return of investment for its shareholders.
- D The major operating divisions, and services provided are listed in Item A (above)
- E Current growth is static, and future growth patterns are uncertain.
- F During 1998, the Utilities listed in Item A (above), were acquired except for the Swiderski utilities (1/99) and Lake Josephine (6/99).

## PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/99

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)



None

None

% \$ % \$ % \$

UTILITY NAME: AquaSource Utility. Inc.

Carey A. Thomas

Renee J. Cypher

## **COMPENSATION OF OFFICERS**

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)		FFICERS IPENSATION
Donald J Clayton	President	1	%	\$ None
James A. Lahtinen	Vice President	1	%	\$ None
Martin J. Stanek	Secretary	1	%	\$ None
William C. Marsh	Controller	1	%	\$ None

## COMPENSATION OF DIRECTORS

Vice President/Asst Secretary

Assistant Secretary

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Donald J Clayton	Director	1	\$ None \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

## BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, and other business arangements\* entered into diring the calender 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		\$	(4)
		1 1	
		1	
		1 1	
		1 1	
I			
l			

Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the 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)	OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Donald J. Clayton James A. Lahtinen Martin J. Stanek William C. Marsh Carey A. Thomas Renee J. Cypher	Executive Executive Executive Executive Executive Executive	President Vice President Secretary Controller Vice President/Asst Sec Assistant Secretary	AquaSource Utility, Inc 11100 Brittmore Park Dr Houston, TX 77041 Same Same Same

# BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE

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.

14	ASSETS		REVENU	JES	EXPENSES		
BUSINESS OR	BOOK COST						
SERVICE	OF	ACCT.	REVENUES	ACCT.	EXPENSES	ACCT.	
CONDUCTED	ASSETS	NO.	GENERATED	NO.	INCURRED	NO.	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
None	\$		\$		\$	(9)	

#### **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

- 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

		CONTRACT OR	ANNUAL C	HARGES
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased or (S)old (d)	AMOUNT
Aquasource, Inc	Management, accounting, supervision, labor	Open	Р	\$ 344,395

December 31, 1999

UTILITY NAME: AquaSource Utility, Inc.

#### **BUSINESS TRANSACTIONS WITH RELATED PARTIES**

## Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- Enter in this part all transactions relating to the purchase, sale or transfer of assets.
- Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment.
  - purchase, sale or transfer of land and structures.
  - purchase, sale or transfer of securities.
  - noncash transfers of assets.
  - noncash dividends other than stock dividends.
  - writeoff of bad debts or loans.

- 3. The columnar instructions follow
  - (a) Enter name of related party or company
  - (b) Describe briefly the type of assets purchased, sold or transferred
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S"
  - (d) Enter the net book value for each item reported
  - (e) Enter the net profit or loss for each item (column (c) column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

		SALE OR	NET	GAIN	FAIR
NAME OF COMPANY		PURCHASE	воок	OR	MARKE
OR RELATED PARTY	DESCRIPTION OF ITEMS	PRICE	VALUE	LOSS	VALUE
(a)	(b)	(c)	(d)	(e)	(f)
None		s	s	s	s
				1	
				1	
		1			
			1		
		1	i		1
			1		1
			1		1
	l	1	1		1

# FINANCIAL

# SECTION

## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	PAGE (c)	(d)	CURRENT YEAR	PREVIOUS YEAR (e)
101-106	UTILITY PLANT Utility Plant	F-7	\$	20,156,989	\$ 21,190,99
108-110	Less: Accumulated Depreciation and Amortization	F-8	ł	(5.853,211)	(5,384,36
	Net Plant		_	14,303,778	15,806,62
114-115	Utility Plant Acquisition Adjustments (Net)	F-7	$\vdash$	11.600,833	
116*	Other Plant Adjustments (specify)	_	1-	11,000,000	
	Total Net Utility Plant		_	25,904,611	15,806,62
	OTHER PROPERTY AND INVESTMENTS	T	$\vdash$		
121	Nonutility Property	F-9	\$	3,217,411	\$ 1,151,25
122	Less: Accumulated Depreciation and Amortization		1	576,993	670,46
	Net Nonutility Property				
123	Investmenty in Associated Companies	F-10	-	2,640,418	480,78
124	Utility Investments	F-10	1-		
125	Other Investments	F-10	<del> </del> —		
126-127	Special Funds	F-10	1-		-
131	CURRENT AND ACCRUED ASSETS	T	$\vdash$		
132	Special Deposits		-	5,000	23.58
133	Other Special Deposits	F-9	-		
134	Working Funds	F-9	-		23
135	Temporary Cash Investments	-	-		
141-144	Accounts and Notes Receivable, Less Accumulated	+	-		7,75
	Provision for Uncollectable Accounts	F-11	1	352,104	67.04
145	Accounts Receivable from Associated Companies	F-12	-	1,641,675	67.04
146	Notes Receivable from Associated Companies	F-12	-	1,041,075	1.40
	Materials and Supplies		-		27.15
151-153	Stores Expense	1			
151-153			-	180	27,67
161 162	Prepayments				
161 162 171	Prepayments Accrued Interest and Dividends Receivable		-		
161 162 171 172*	Prepayments Accrued Interest and Dividends Receivable Rents Receivable		_		
161 162 171 172* 173*	Prepayments Accrued Interest and Dividends Receivable Rents Receivable Accrued Utility Revenues				
161 162 171 172*	Prepayments Accrued Interest and Dividends Receivable Rents Receivable	F-12			34.94

AquaSource Utility, Inc.

## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
181	DEFERRED DEBITS 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	133,223	130.362
187*	Research & Development Expenditures	-		
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		133,223	130.362
	TOTAL ASSETS AND OTHER DEBITS	1	\$ 30,677,211	\$ 16.607,549

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

## NOTES TO THE BALANCE SHEET

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

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	Y	RRENT EAR (d)	P	PREVIOUS YEAR (e)
201	EQUITY CAPITAL Common Stock Issued	F-15	s	21,812		
204	Preferred Stock Issued	F-15	ļ*	21,012	\$	21.81
202,205*		1-15				
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			23.703,363	-	11.010.01
212	Discount on Capital Stock			23,703,363	-	11,612,61
213	Capital Stock Expense	_				
214-215	Retained Earnings (Deficit)	F-16		(142,175)		/2 726 47
216	Reacquired Capital Stock	1-10		(142,175)	-	(3,726,47
218	Proprietary Capital					
	(Proprietorship and Partnership Only)	1				(58,13
221	LONG TERM DEBT Bonds	E 16				
222*	Reacquire Bonds	F-15				
223	Advances from Associated Companies					
224	Other Long Term Debt	F-17				
	Total Long Term Debt	•				662,37
	CURRENT AND ACCRUED LIABILITIES	1				
231	Accounts Payable			93,215		31,20
232	Notes Payable	F-18				217.95
233	Accounts Payable to Associated Co.	F-18		418,037		223,36
234	Notes Payable to Associated Co.	F-18				488.32
235	Customer Deposits			177,761		128,13
236	Accrued Taxes			651,667		213,57
237	Accrued Interest	F-19	l			(2.17
238	Accrued Dividends					
239	Matured Long Term Debt Matured Interest					
241						
241	Miscellaneous Current and Accrued Liabilities	F-20		2,599		15,23
	Total Current and Accrued Liabilities			1,343,279		1,315,62

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	CURRENT	PREVIOUS
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
254	DEFERRED CREDITS			
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		1,431,6
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits			1,431,6
	ÓPERATING RESERVES	T - I		
261	Property Insurance Reserve	1 1		
262	Injuries and Damages Reserve	++		
263	Pensions and Benefits Reserve	+		
265	Miscellaneous Operating Reserves	+-+		
	Total Operating Reserves			
074	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	7.022.094	6,378,1
272	Accumulated Amortization of Contributions in			
	Aid of Construction	F-22	(1,271,162)	(1.030.0
	Total Net C.I.A.C.		5.750.932	5,348,0
	ACCUMULATED DEFERRED INCOME TAXES	$\overline{}$		
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation			
282	Accumulated Deferred Income Taxes -	1		
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accum. Deferred Income Taxes			
		- 1	1	

#### 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	\$	9,574,659	\$	9.083,213	
	Less						
	Nonused and Useful Plant (1)						
108.1	Accumulated Depreciation	F-8	1	2,875,616		2,977,595	
110.1	Accumulated Amortization	F-8	]				
271	Contributions in Aid of Construction	F-22	1_	4,225,125		2,796,969	
252	Advances for Construction	F-20	1_				
	Subtotal			2,473,918		3,308,649	
272	Add.  Accumulated Amortization of Contributions in Aid of Construction	F-22		679,651		591,511	
	Subtotal		_	3,153,569		3.900.160	
	Plus or Minus	Т	$\vdash$		_		
114	Acquisition Adjustments (2)	F-7					
115	Accumulated Amortization of		1				
	Acquisition Adjustments (2)	F-7					
	Working Capital Allowance (3)		1	139,186		129.849	
	Other (Specify):  Completed Construction not Classified		_			·	
	RATE BASE		\$	3.292.755	<u>\$</u>	4.030.009	
	NET UTILITY OPERATING INCOME		\$	257,141	\$	459,537	
ACH	HEVED RATE OF RETURN (Operating Income / Rate	Base)	_	7.81 %		11 40	

#### NOTES:

- (1) Estimated if not known.
- Include only those Acquisition Adjustments that have been approved by the Commission. (2)
- (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-eigth Operating and Maintenance Method.

# SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	1	DOLLAR MOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	COST RATES (2 (d)	)	WEIGHTED COST [c x d] (e)		
Common Equity	\$	15,716,410	94.94	%	8.93	%	8 48	%
Preferred Stock				%		%		%
Long Term Debt	_	440,166	2.66	%	8.74	%	0.2325	%
Customer Deposits		152,947	0.92	%	6.00	%	0 0552	%
Tax Credits - Zero Cost				%		%		%
Tax Credits - Weighted Cost				%		%		%
Deferred Income Taxes				%		%		%
Other (Explain)				%		%		%
Notes Payable - Assoc Co		244,165	1.46	%	8 00	%	0 1168	%
Total	\$	16,553,687	99.98	%			8 88	%

- (1) Should equal amounts on Schedule F-6, Column (g).
- (2) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

  The current leverage formula is being used pending receipt of the transfer order.

  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:	Unknown %
Commission order approving Return on Equity:	Unknown
APPROVED AFUDC RATE  COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR	
	DC WAS CHARGED DURING THE YEAR

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

#### COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR • (e)		
	UTILITY OPERATING INCOME		1	(0)		
400	Operating Revenues	F-3(b)	\$ 4,311,832	\$ 4,284,435		
69 530	Less Guarenteed Revenue and AFPI	F-3(b)		(375,402		
	Net Operating Revenues	4,311,832	3,909,033			
401	Operating Expenses	F-3(b)	2,636,629	2,152,284		
403	Depreciation Expense	F-3(b)	664,288	682.565		
	Less: Amortization of CIAC	F-22	(155,857)	(241,119		
	Net Depreciation Expense		508.431	441,446		
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)				
407	Amortization Expense (Other than CIAC)	F-3(b)	11.870			
408	Taxes Other Than Income	W/S-3	469.898	510.558		
409	Current Income Taxes	W/S-3	6.323	463 469		
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 Operationg Income	W/S-3				
	Utility Operating Expenses		3,633,151	3.567,757		
	Net Utility Operating Income		678,681	341,276		
469/530	Add Back: Guarenteed Revenue and AFPI	F-3(b)		375.402		
413	Income From Utility Plant Leased to Others					
414	Gains (Losses) From Disposition of Utility Property	1	483,768	(12,326		
420	Allowance for Funds Used During Construction			1,2,02,		
	Total Utility Operating Income [Enter here and on Page F-3(	5)]	1,162,449	704.352		

<sup>\*</sup> 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)
\$ 1,993,070	\$ 2,291,365	N/A
(227,349)		
1,765,721	2,143,312	
1,113,490	1,038,794	
366,849 (156,550)	315,716 (84,569)	
210,299	231,147	
261,219 150,921	249,339 312,548	
1,735,929	1,831,828	
29,792	311.484	
227,349	148,053	
(12.326)		
244,815	459,537	N/A

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

## COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	P	PREVIOUS YEAR (c)		JRRENT YEAR (e)
	Total Utility Operating Income [from Page F-3(a)]		\$	1,162,449	\$	704,352
	OTHER INCOME AND DEDUCTIONS	Т				
415	Revenues From Merchandising, Jobbing and		1			
	Contract Deductions		_			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work		1		ĺ	
419	Interest and Dividend Income		-	98.914		97
421	Miscellaneous Nonutility Revenue			13,932		31
426	Miscellaneous Nonutility Expenses			(200,109)		(725.58
420	wiscenarieous Nonutility Expenses		+-	(200, 109)	-	(723.30
	Total Other Income and Deductions			(87.263)		(724.61
	TAXES APPLICABLE TO OTHER INCOME	T	T			
408 20	Taxes Other Than Income					
409 20	Income Taxes		]			
410.20	Provision for Deferred Income Taxes		7			
411.20	Provision for Deferred Income Taxes - Credit		1			
412.20	Investment Tax Credits - Net		1_			
412.30	Investment Tax Credits Restored to Operating Income		1			
	Total Taxes Applicable to Other Income		-			
	INTEREST EXPENSE	1	$\top$			
427	Interest Expense	F-19		781,817		7,20
428	Amortization of Debt Discount & Expense	F-13	1_	172.847		
429	Amortization of Premium on Debt	F-13	1_		_	
	Total Interest Expense		-	954.664	-	7,20
	EXTRAORDINARY ITEMS		+		+	
433	Extraordinary Income					
434	Extraordinary Deductions		_			
409.30	Income Taxes, Extraordinary Items		1_			
	Total Extraordinary Items				-	
	NET INCOME		1_	120,522	2	(27,4

Explain Extraordinary Income:

#### SCHEDULE "B"

## SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)		SIMPLE AVERAGE PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)			ER (1) TMENTS	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)		
Common Equity	\$	15,716,410	\$	- \$	- \$		s	15,716,410	
Preferred Stock		-							
Long Term Debt		440,166						440,166	
Customer Deposits		152,947						152,947	
Tax Credits - Zero Cost									
Tax Credits - Weighted Cost									
Deferred Income Taxes									
Other (Explain)	-								
Notes Payable - Assoc Co		244,165						244,165	
Total	\$	16,553,687	\$	<u>-</u>   <u>\$</u>	<u> </u>		\$	16,553,687	

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

#### 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	\$	9,574,659	\$ 9,083,213	N/A	\$ 18,657,872
102	Utility Plant Leased to Others					
103	Property Held for Future Use	1_	551	140,841		141,392
104	Utility Plant Purchased or Sold					
105	Construction Work in Progress		21,340	1,336,385		1,357,725
106	Completed Construction Not Classified					
	Total Utility Plant	\$	9,596,550	\$ 10,560,439	N/A	\$ 20,156,989

## UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

	adjustment ap	prove	ed by the Com	missi	on, include the	Order Number	,	
ACCT. NO. (a)	DESCRIPTION (b)	,	WATER (c)		SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)		TOTAL (f)
114	Acquisition Adjustment							
	Kings Cove (Unrecognized)	\$	43,164	\$	64,446	5 .	\$	107,610
	Summit Chase (Unrecognized		86,360		10,799			97,159
	Rotunda (Unrecognized)		4.765,053		6,531,693			11,296,746
	Village Water (Unrecognized)		127,626		392,356			519,982
	48 Estates (Unrecognized)		9,838					9,838
	Lake Josephine (Unrecognize		139,585					139.585
	South Seas (Unrecognized)				36,811			36,811
	nt Acquisition Adjustment	\$	5,171,626	\$	7,036,105	<u>\$</u>	\$	12,207,731
115	Accumulated Amortization							
	Kings Cove (Unrecognized)	\$	(2.158)	\$	(3,222)	\$ -	\$	(5.380
	Summit Chase (Unrecognized		(4,318)		(540)			(4.858
	Rotunda (Unrecognized)		(238,253)		(326,585)			(564,838
	Rotunda (Unrecognized)  Village Water (Unrecognized)	_	(238,253) (6,381)	_	(326,585)			
		_		_				(564.838 (25.999 (492
	Village Water (Unrecognized)		(6,381)	=				(25,999
	Village Water (Unrecognized) 48 Estates (Unrecognized)		(6,381) (492)					(25,999 (492
Total Acc	Village Water (Unrecognized) 48 Estates (Unrecognized) Lake Josephine (Unrecognize	\$	(6,381) (492)	\$	(19.618)	\$ -	\$	(25,999 (492 (3,490

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORT

DESCRIPTION (a)	D DEPRECIATION (ACC	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108			(-)	(c)
Balance first of year  redits during year:	\$ 2,719,82	\$ 2,664,545	N/A	\$ 5,384,367
Accruals charged: to Account 108.1 (1) to Account 108.2 (2)	366.84	315,716		682,565
to Account 108.3 (2) Other Accounts (Specify)				
Salvage Other Credits (specify):				
Total credits  Debits during year:	366,849	315,716		682,565
Book cost of plant retired Cost of removal	(66,474			(66.474
Other debits (specify) PSC Transfer audit adjustments	(144,581	(2,666)		(147,247
Total debits	(211,05	(2,666		(213,721
Balance end of year	\$ 2.875,610	\$ 2,977,595	N/A	\$ 5.853.211
ACCUMULATED AMORTIZATION Account 110	İ			
Balance first of year N/A Credits during year: Accruals charged	N/A	N/A	N/A	N/A
to Account 110.2 (2) Other Accounts (specify):				
Total credits				
Debits during year.  Book cost of plant retired				
Other debits (specify)				
Total debits				1
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.

#### REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCTS, 666 AND 766)

	EXPENSE INCURRED	CHARGED OFF DURING YEAR			
DESCRIPTION OF CASE (DOCKET NO.) (a)	DURING YEAR (b)	ACCT.	AMOUNT (d)		
None	\$ -		- s		
Total	<u>s</u>		\$		

#### 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)	В	YEAR (b)	^	DDITIONS (c)	RE	DUCTIONS (d)	E	NDING YEAR BALANCE (e)
Rotunda	s	1,151,251	s	1.485 976	s		s	2 637 227
Lake Josephine			_	3,191	_			3.191
Total Nonutility Property	<u>s</u>	1.151.251	\$	1,489,167	s	1	5	2 640 418

## 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	s
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133)  None	s
Total Other Special Deposits	\$

## INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123-127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
NVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)  N/A	\$	<u>s</u> .
Total Investment In Associated Companies		<u>s</u>
UTILITY INVESTMENTS (ACCT. 124)  N/A	s -	5
Total Utility Investments		\$
OTHER INVESTMENTS (ACCT 125) N/A	s	s .
Total Other Investments		<u>s</u>
SPECIAL FUNDS (ACCTS 126 & 127) N/A	s .	5
Total Special Funds		<u>s</u>

## ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts

	DESCRIPTION			TOTAL
	(a)			TOTAL
USTO	OMER ACCOUNTS RECEIVABLE (Account 141)			(b)
	Combined Water & Wastewater	١.		
		\$	337.154	
	Wastewater		5.846	
	Other			
	Total Customer Accounts Receivable		-	343.00
THE	R ACCOUNTS RECEIVABLE (Acct. 142)			343,00
	Deferred API fees	s	9.135	
		i	0.100	
	Total Other Accounts Receivable			9.1
OTE:	S RECEIVABLE (Acct 144)			
		\$		
_				
	Total Notes Receivable			
	Total Accounts and Notes Receivable			
	IMULATED PROVISION FOR			352.1
NCO alan	IMULATED PROVISION FOR DLECTABLE ACCOUNTS (Account 143) acc First of Year	5	-	352.1
NCO alan	MULATED PROVISION FOR DLLECTABLE ACCOUNTS (Account 143) ice First of Year Provision for uncollectables for current year	s	31	352.1
NCO alan	IMULATED PROVISION FOR DLECTABLE ACCOUNTS (Account 143) acc First of Year	5	31	352.1
NCO alan	MULATED PROVISION FOR DLLECTABLE ACCOUNTS (Account 143) ice First of Year Provision for uncollectables for current year	5	31	352.1
NCO alan	DIMULATED PROVISION FOR DILECTABLE ACCOUNTS (Account 143) Ince First of Year Provision for uncollectables for current year Collections of accounts previously written off	5	31	352.1
ICO alan	MULATED PROVISION FOR DILECTABLE ACCOUNTS (Account 143) ince First of Year Provision for uncollectables for current year Collections of accounts previously written off Utility accounts	\$	31	352.1
NCO alan	MULATED PROVISION FOR DILECTABLE ACCOUNTS (Account 143) ince First of Year Provision for uncollectables for current year Collections of accounts previously written off Utility accounts	5	31	352.1
ICO alan	MULATED PROVISION FOR DILECTABLE ACCOUNTS (Account 143) ince First of Year Provision for uncollectables for current year Collections of accounts previously written off Utility accounts	5	31	352.1
NCO alan id	MULATED PROVISION FOR DILECTABLE ACCOUNTS (Account 143) rice First of Year  Provision for uncollectables for current year  Collections of accounts previously written off  Utility accounts  Others	5	31	352.1
NCO alan id	MULATED PROVISION FOR DLECTABLE ACCOUNTS (Account 143) note First of Year  Provision for uncollectables for current year Collections of accounts previously written off Utility accounts Others  Additions ct accounts written off during year	5		352.1
NCO alan id	MULATED PROVISION FOR DLECTABLE ACCOUNTS (Account 143) fice First of Year  Provision for uncollectables for current year  Collections of accounts previously written off  Utility accounts  Others  Additions of accounts written off during year  Utility accounts	\$		352.1
NCO alan d	MULATED PROVISION FOR DLECTABLE ACCOUNTS (Account 143) note First of Year  Provision for uncollectables for current year Collections of accounts previously written off Utility accounts Others  Additions ct accounts written off during year	5		352.1
NCO alan d	MULATED PROVISION FOR DLECTABLE ACCOUNTS (Account 143) fice First of Year  Provision for uncollectables for current year  Collections of accounts previously written off  Utility accounts  Others  Additions of accounts written off during year  Utility accounts	5		352.1
NCO alan id	MULATED PROVISION FOR DLECTABLE ACCOUNTS (Account 143) fice First of Year  Provision for uncollectables for current year  Collections of accounts previously written off  Utility accounts  Others  Additions of accounts written off during year  Utility accounts	5		352.1
NCO alan dd	MULATED PROVISION FOR DELECTABLE ACCOUNTS (Account 143) note First of Year  Provision for uncollectables for current year  Collections of accounts previously written off  Utility accounts  Others  Additions  ct accounts written off during year  Utility accounts  Others	5		352.1
NCO alan id	MULATED PROVISION FOR DELECTABLE ACCOUNTS (Account 143) noce First of Year  Provision for uncollectables for current year  Collections of accounts previously written off  Utility accounts  Others  Additions  ct accounts written off during year  Utility accounts  Others	5		352.1
NCO alan id	MULATED PROVISION FOR DELECTABLE ACCOUNTS (Account 143) note First of Year  Provision for uncollectables for current year  Collections of accounts previously written off  Utility accounts  Others  Additions  ct accounts written off during year  Utility accounts  Others	5		352.1
tal A	MULATED PROVISION FOR DELECTABLE ACCOUNTS (Account 143) noce First of Year  Provision for uncollectables for current year  Collections of accounts previously written off  Utility accounts  Others  Additions  ct accounts written off during year  Utility accounts  Others	5		

# ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately

DESCRIPTION (a)	TOTAL (b)
Due from AquaSource	\$ 1,641,67
Total	\$ 1,641,67

# NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		<u>S</u>
Total		\$

# MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

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

UTILITY NAME:

AquaSource Utility, Inc.

## UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT

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

Report the net disount and expense or premium sepa		8.
DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):  N/A	<u> </u>	<u>s</u> .
Total Unamortized Debt Discount and Expense  UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	s -	\$
Total Unamortized Premium on Debt	s .	\$

## EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

TOTAL
(b)
\$
3

## MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

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	\$	<u>\$</u>	
Total Deferred Rate Case Expense			
	\$	\$	
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Miscellaneous	\$ 133,223	\$ 133,22	
Total Other Deferred Debits	\$ 133.223	\$ 133,22	
REGULATORY ASSETS (Class A Utilities: Account 186.3):  None	\$	\$	
Total Regulatory Assets	\$	\$	
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 133,223	\$ 133,223	

## CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)		(d)
COMMON STOCK		<del>                                     </del>	
Par or stated value per share	\$ 100	s	1 00
Shares authorized			21,812
Shares issued and outstanding			21.812
Total par value of stock issued	s .	s	21,812
Dividends declared per share for year	None		None
REFERRED STOCK		-	
Par or stated value per share	s .	s	
Shares authorized			
Shares issued and outstanding			
Total par value of stock issued	s .	s	
Dividends declared per share for year	None		None

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

### BONDS ACCOUNT 221

	INTE	PRINCIPAL	
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	AMOUNT PER BALANCE SHEET (d)
N/A	%		s
	%		
	%		
	%		
	%		
	%		
	- %		
	%		
	%		
	%		1
	%		
	%		
	%		
Total			\$

<sup>\*</sup> 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

NO. (a)	DESCRIPTION (b)		AMOUNTS (c)
213	Unappropriated Retained Earnings  Balance beginning of year (Deficit)		
	Changes to account	\$	(3,726,47
439	Adjustments to Retained Earnings (requires Commission approval prior to use)		
	Credits Close R/E for sale and acquisition of utility	- 1	
			3,556,84
	Total Credits	_	3.550.04
	Debits		3,556,84
	Total Debits		
435	Balance transferred from Income		27.46
436	Appropriations of Retained Earnings		
	Total appropriations of Retained Earnings		
	Dividends declared		
437	Preferred stock dividends declared		
	STATE OF THE STATE		
438	Common stock dividends declared		
	Total Dividends Declared		
	Year end Balance		
	Tour and Delance		(142.17
214	Appropriated Retained Earnings (state balance and purpose of		
	each appropriated amount at year end)		
	and,	- 1	
214	Total Appropriated Retained Earnings		
	Total Retained Earnings (Deficit)		114211
s to State	ment of Retained Earnings	distance	1147
The state of the s	and a state of the		-

## ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	<u> </u>
otal	\$

## OTHER LONG TERM DEBT ACCOUNT 224

	INTER	REST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE*	AMOUNT PER BALANCE SHEET (d)
			1
	%		S
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			NONE

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

## NOTES PAYABLE (ACCTS. 232 AND 234)

Model Service and a Strong Company of the Company of the Company	INTE	REST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE*	BALANCE SHEET
(a)	(b)	(c)	(d)
IOTES PAYABLE (Account 232):			
N/A			\$
	1		
	-		
otal Account 232			s
OTES PAYABLE TO ASSOC. COMPANIES (Account 234):	Τ	T	
	1		s
N/A			3
1970			
	1		
	-		
1.14			1
otal 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	\$ 418,03
otal	
otal	\$ 418.03

### ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	ACCOUNTS 23						
	INTEREST ACCRUE			INTEREST			
	BALANCE	DURING YEAR				PAID	BALANCE
	BEGINNING	ACCT.		DURING	END OF		
DESCRIPTION OF DEBT	OF YEAR	DEBIT	AMOUNT	YEAR	YEAR		
(a)	(b)	(c)	(d)	(e)	(f)		
CCOUNT NO. 237.1 - Accrued Interest on Long Te	erm Debt						
Long Term Debt	\$ (2.174)		\$ -	\$ (2,174)	\$		
7							
	]						
	-						
Total Account No. 237.1	(2,174)			(2,174)			
ACCOUNT NO. 237.2 - Accrued Interest in Other Li	abilities						
Customer Deposits		427.4	7,201	7,201			
				-			
	-						
Total Account 237.2			7.201	7,201			
			7.201	1,201			
		_					
Total Account 237 (1)	\$ (2.174		\$ 7,201	\$ 5.027	\$		
NTEREST EXPENSED							
Fotal accrual Account 237		237	\$ 7,201				
ess Capitalized Interest Portion of AFUDC:		<del>                                     </del>		1			
None				1			
		1		1			
		]					
		]					
		1		1			
			1	I			
Net Interest Expensed to Account No. 427 (2)			\$ 7,201	1			

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

<sup>(2)</sup> Must agree to F-3(c). Current Year Interest Expense

## MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Miscellaneous - Lake Josephine	\$ 2.599
Total Miscellaneous Current and Accrued Liabilities	\$ 2.599

## ADVANCES FOR CONSTRUCTION ACCOUNT 252

	BALA BEGIN		ACCT		BALANCE END OF
NAME OF PAYOR * (a)	OF Y	What makes in	AMOUNT (d)	CREDITS (e)	YEAR
	1.	, (c)	(0)	(e)	(f)
None	\$		\$	\$	-   \$
			-	-	-
	-		-	·	
					-
	$\dashv$			-	-
Total	s		s .	s	- S

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

## OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide Itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)		
N/A	<u>s</u> -	<u>s</u> -
Total Regulatory Liabilities	<u>s</u> .	<u>s</u> -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	<u>\$</u>	\$ -
Total Deferred Liabilities	<u>s</u> -	<u>s</u> -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

UTILITY NAME:

AquaSource Utility, Inc.

## 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	\$	3,910,785	\$	2,467,344	N/A	\$ 6,378,129
Add credits during year:		314,340		329,625		643,965
Less debits charged during		-				
Total Contributions In Aid of Construction	<u>s</u>	4,225,125	<u>s</u>	2,796,969	\$ 2,796,969	\$ 7,022,094

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

DESCRIPTION (a)	v	WATER (b)	SEWER (c)	W & V/W OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance Eirst oE year	\$	523,101	\$ 506,942	N/A	\$ 1,030,043
Debits during year:		156,550	84,569		241,119
Credits during year (specify):	_				
Total Accumulated Amortization of Contributions In Aid of Construction	\$	679,651	\$ 591,511		\$ 1,271,162

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

- 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. Pescriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.
- 2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION		
The state of the s	REFERENCE	AMOUNT
(a)	(b)	(c)
Net income for the year (loss)	F-3(c)	\$ (27.460)
Reconciling items for the year:		
Taxable income not reported on the books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income		
Federal tax net income (loss)		\$ (27.460)
Computation of tax:		

# WATER OPERATION SECTION

## 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.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Kings Cove / Lake	441-W	1
Summit Chase / Lake	441-W	2
Rotunda / Charlotte	565-W	3
Village Water / Polk	585-W	4
48 Estates / Lake	396-W	5
Lake Josephine / Highlands	424-W	6
South Seas (Sewer Only - Group Omitted) / Lee	N/A	7
/		

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## SCHEDULE OF YEAR END WATER RATE BASE

NO.	ACCOUNT NAME	REF. PAGE		WATER UTILITY	
(a)	(b)	(c)		(d)	
101	Utility Plant In Service	W-4(b)	s	236.489	
	Less		+		_
	Nonused and Useful Plant (1)				
108.1	Accumulated Depreciation	W-6(b)		78,352	
110.1	Accumulated Amortization				
271	Contributions in Aid of Construction	W-7		92,213	
252	Advances for Construction	F-20	_		
	Subtotal		_	65,924	
	Add	-	+		_
272	Accumulated Amortization of Contributions				
	in Aid of Construction	W-8(a)		34,283	
	Subtotal			100,207	
	Plus or Minus	<del> </del>			_
114	Acquisition Adjustments (2)	F-7			
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7			
	Working Capital Allowance (3)	-	_	5.838	
	Other (Specify) Completed Construction not Classified		-	-	
					_
	WATER RATE BASE		_   \$	106,045	
	UTILITY OPERATING INCOME	W-3	<u>s</u>	13,319	
ACHIE\	/ED RATE OF RETURN (Water Operating Income/Water Rate Base)			12 56	_

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-eight Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY:

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## WATER OPERATING STATEMENT

NO.	ACCOUNT NAME	REF. PAGE	WATER UTILITY
(a)	(b)	(c)	(d)
400	UTILITY OPERATING INCOME		177
469	Operating Revenues	W-9	\$ 76,45
409	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		76.45
	a mark a second a sec	İ	76,45
401	Operating Expenses	W-10(a)	46.70
403	Depreciation Expense	M/ C/->	
	Less: Amortization of CIAC		7,37
		VV-0(d)	(2,30
	Net Depreciation Expense		5,06
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
		1.0	
408 10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408 11	Property Taxes		3.44
408 12	Payroll Taxes		
408 13	Other Taxes & Licenses		
	one, rakes a Licenses		
408	Total Taxes Other Than Income		3.44
409.1	Income Taxes	F-16	3,44 7,92
410.10	Deferred Federal Income Taxes		7,32
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	•	63.131
	Utility Operating Income		13,319
	Add Back		
469	Guarenteed 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		\$ 13,319

WATER UTILITY PLANT ACCOUNTS

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings Cove / Lake

ACCT.		PREVIOUS	SHOTLANDA	STREMENTS	CURRENT
(a) (c)	ACCOUNT NAME (b)	(c)	(d)	(e)	(f)
301	Organization	. \$	\$ 9,451	\$	\$ 9,451
302	Franchises				
303	Land and Land Rights	1,901			1,901
304	Structure and Improvements	153,477			153,477
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	10,000			10,000
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	1,675			1,675
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	30,000			30,000
333	Services	2,000			2,000
334	Meters and Meter Installations	8,972			8,972
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	2,000			2,000
340	Office Furniture and Equipment				
341	Transportation Equipment	5,770			5,770
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	2,600			2,600
348	Other Tangible Plant	5,643			5,643
	TOTAL WATER PLANT	\$ 227,038	\$ 9,451		\$ 236,489

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

WATER UTILITY PLANT MATRIX

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings Cove / Lake

					1	.2	E.	4.	z.
						SOURCE		TRANSMISSION	
						OF SUPPLY	WATER	AND	
ACCT.		CURRENT	ENT	INTAR	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
(a)	ACCOUNT NAME (b)	YEAR (c)	× -	J .	PLANT (d)	PLANT (e)	PLANT (f)	PLANT (9)	PLANT (h)
301	Organization	\$	9,451	\$	9,451				
302	Franchises								
303	Land and Land Rights		1,901				\$ 1,901		
304	Structure and Improvements		153,477				153,477		
305	Collecting and Impounding Reservoirs								
306	Lake, River and Other Intakes								
307	Wells and Springs		10,000			10,000			
308	Infiltration Galleries and Tunnels								
309	Supply Mains								
310	Power Generation Equipment								
311	Pumping Equipment		1,675			1,675			
320	Water Treatment Equipment								
330	Distribution Reservoirs and Standpipes								
331	Transmission and Distribution Mains		30,000					30,000	
333	Services		2,000					2,000	
334	Meters and Meter Installations		8,972					8,972	
335	Hydrants								
339	Other Plant / Miscellaneous Equipment		2,000		2,000				
340	Office Furniture and Equipment								
341	Transportation Equipment		5,770						5,770
342	Stores Equipment								
343	Tools, Shop and Garage Equipment								
344	Laboratory Equipment								
345	Power Operated Equipment								
346	Communication Equipment								
347	Miscellaneous Equipment		2,600						2,600
348	Other Tangible Plant		5,643						5,643
	TOTAL WATER PLANT	\$	236,489	\$	11,451	\$ 11,675	\$ 155,378	\$ 43,972	\$ 14,013
			┈						
			1						

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)	
301	Organization		%	(-)	%
302	Franchises		%		%
304	Structure and Improvements	40	%	2 50	%
305	Collecting and Impounding Reservoirs		%		%
306	Lake, River and Other Intakes		%		%
307	Wells and Springs	40	%	2 50	%
308	Infiltration Galleries and Tunnels		%		%
309	Supply Mains	40	%	2 50	%
310	Power Generation Equipment		%		%
311	Pumping Equipment		%		%
320	Water Treatment Equipment		%		0/0
330	Distribution Reservoirs and Standpipes		%		%
331	Transmission and Distribution Mains	40	%	2 50	%
333	Services	40	%	2 50	
334	Meters and Meter Installations	40	%	2 50	9/6
335	Hydrants		%		%
339	Other Plant / Miscellaneous Equipment	40	%	2.50	%
340	Office Furniture and Equipment		%		%
341	Transportation Equipment	5	%	20 00	%
342	Stores Equipment		%		%
343	Tools, Shop and Garage Equipment		%		%
344	Laboratory Equipment		%		%
345	Power Operated Equipment		%		%
346	Communication Equipment		%		%
347	Miscellaneous Equipment	10	%	10 00	%
348	Other Tangible Plant	10	%	10.00	
Vater F	Plant Composite Depreciation Rate *	-	%	7	%

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

Pranchises   Structure and Improvements   So,149   3,835     Structure and Improvements   So,149   3,835     Collecting and Improvements   So,149   3,835     Lake, River and Other Intakes   Supply Mains     Power Generation Equipment   Supply Mains   Supply Mains     Power Generation Equipment   Supply Mains   Supply Mains     Power Generate Equipment   Supply Mains   Supply Mains     Power Generate Equipment   Supply Mains   Supply Mains     Power Generate Equipment   Supply Mains   Supply Mains     Transportation Equipment   Supply Mains   Supply Mains     Transportation Equipment   Supply Mains     Power Operated		ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	OREDITS (d + e) (f)	
Franchises Structure and Improvements Collecting and Improvements Collecting and Impounding Reservoirs Collecting and Impounding Reservoirs Collecting and Impounding Reservoirs Collecting and Impounding Reservoirs Wells and Springs Unfiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Pumping Equipment Pumping Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment				\$ 118	\$	*	118
Structure and Improvements  Collecting and Impounding Reservoirs  Lake, River and Other Intakes  Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Services Meters and Meter Installations Hydrants Office Furniture and Equipment Transportation Equipment Stores Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment							
Collecting and Impounding Reservoirs  Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Distribution Reservoirs and Standpipes Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment		and Improvements	50,149	3,835		3,	3,835
Lake, River and Other Intakes  Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Pumping Equipment Oistribution Reservoirs and Standpipes Transmission and Distribution Services Meter and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Communication Equipment Power Operated Equipment Communication Equipment Communication Equipment		and Impounding Reservoirs					T
Wells and Springs     2,750       Infiltration Galleries and Tunnels     343       Supply Mains     343       Power Generation Equipment     343       Pumping Equipment     343       Water Treatment Equipment     8,250       Distribution Reservoirs and Standpipes     1,375       Transmission and Distribution     1,375       Services     1,886       Hydrants     500       Other Plant / Miscellaneous Equipment     500       Transportation Equipment     1,731       Stores Equipment     1,731       Power Operated Equipment     1,731       Power Operated Equipment     240       Communication Equipment     240		r and Other Intakes					T
Infiltration Galleries and Tunnels Supply Mains Supply Mains Power Generation Equipment Pumping Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Services Transmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Power Operated Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment	Г	Springs	2,750	250			250
Supply Mains Power Generation Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment		Galleries and Tunnels					
Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Taboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment		ns					T
Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment		eration Equipment					T
Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Transportation Equipment Stores Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Taboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment	Г	quipment	343	42			42
Distribution Reservoirs and Standpipes Transmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment	Г	Itment Equipment					T
Transmission and Distribution  Services  Meters and Meter Installations  Hydrants  Other Plant / Miscellaneous Equipment  Transportation Equipment  Transportation Equipment  Tools, Shop and Garage Equipment  Laboratory Equipment  Power Operated Equipment  Communication Equipment  Communication Equipment  Communication Equipment  Communication Equipment		Reservoirs and Standpipes					
Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment Communication Equipment	Г	on and Distribution	8,250	750			750
Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment Communication Equipment			1,375	125			125
Hydrants Other Plant / Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment	Г	Meter Installations	1,886	224			224
Other Plant / Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment	Г						T
Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment	Г	t / Miscellaneous Equipment	200	20			20
Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment	Г	iture and Equipment					
Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment	Г	tion Equipment	1,731	1,154		1,1	,154
Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment		pment					T
Laboratory Equipment Power Operated Equipment Communication Equipment		p and Garage Equipment					T
Power Operated Equipment Communication Equipment		Equipment					T
Communication Equipment		rated Equipment					
740	П	ation Equipment					
Misceilaneous Equipment	347 Miscellaneo	Miscellaneous Equipment	740	260			260
		jible Plant	3,256	564			264
EPRECIATION \$ 70,980 \$ 7,372	OTAL WATER ACCUM	ULATED DEPRECIATION		\$ 7,372	•	\$ 7.	7,372
							٦

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

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings

Kings Cove / Lake

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

ACCT		PLANT	SALVAGE	COST OF REMOVAL AND OTHER	TOTAL	BALANCE AT END OF YEAR
NO.	ACCOUNT NAME (b)	RETIRED (9)	INSURANCE (h)	CHARGES (i)	(g-h+i+j) (j)	(c+f-k) (k)
301	Organization	\$			•	\$ 118
302	Franchises					
304	Structure and Improvements					53,984
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					3,000
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					385
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					000'6
333	Services					1,500
334	Meters and Meter Installations					2,110
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					550
340	Office Furniture and Equipment					
341	Transportation Equipment					2,885
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					1,000
348	Other Tangible Plant					3,820
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$		•	\$	\$ 78,352

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	v	VATER (c)
Balance First of Year		\$	92,213
Add credits during year:  Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	W-8(a)		
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)		
Total Credits			
Less debits charged during the year (All debits charged during the year must be explained below)			
Total Contributions In Aid of Construction		\$	92,213

If any p	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:

LITH ITY	ALABAT.
UTILITY	NAME.

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## 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)
		\$	- \$
			-
Total Credits			N/A

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

DESCRIPTION	WATER		
(a)	(b)		
Balance first of year	<u>s</u>	31,978	
Debits during year: Accruals charged to Account		2,305	
Other Debits (specify):			
Total debits		2,305	
Credits during year (specify):			
Total credits			
Balance end of year	\$	34,283	

## WATER CIAC SCHEDULE "B"

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

CONTRACTORS AGREEMENTS FROM WHICH CASH OR PR	OPERIT WAS RECEIVED I	DURING THE YEAR	
DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)	
	(5)	(0)	
N/A			
	_		
Total Credits		N/A	
		1	

## WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS	YEAR END NUMBER CUSTOMERS	AMOUNTS
(0)	Water Sales:	(c)	(d)	(e)
460	Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	191	197	\$ 75,17
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461 4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	191	197	75.17
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	191	197	75,17
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			-
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,28
	Total Water Operating Revenues			\$ 76.4

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

SYSTEM NAME / COUNTY:

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURREN YEAR (c)		SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	s	2,519	\$ 2.519	s
603	Salaries and Wages - Officers, Directors and Majority Stockholders			2,313	-
604	Employee Pensions and Benefits		756		
610	Purchased Water		750		
615	Purchased Power		6.273	6.273	
616	Fuel for Power Purchased		0,210	0,273	
618	Chemicals		417	417	
620	Materials and Supplies	-	4.816	417	
631	Contractual Services - Engineering		4,010		
632	Contractual Services - Accounting				
633	Contractual Services - Legal				
634	Contractual Services - Mgt. Fees		6.270		
635	Contractual Services - Testing	-	675		
636	Contractual Services - Other		13.599		
641	Rental of Building/Real Property		10.555		
642	Rental of Equipment				
650	Transportation Expense		121		
656	Insurance - Vehicle		- 12.1		
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				1
670	Bad Debt Expense				
675	Miscellaneous Expenses		11,254	4,453	5,3
	Total Water Utility Expenses	s	46 700	<b>\$</b> 13.662	\$ 5.3

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Kings Cove/Lake

YEAR OF REPORT December 31, 1999

## WATER EXPENSE ACCOUNT MATRIX

.3	.4	.5			
WATER TREATMENT EXPENSES - OPERATIONS (f)	WATER TREATMENT EXPENSES - MAINTENANCE (g)	TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
	<u>\$</u>	<u>\$</u>	<b>s</b> .	<u>s</u> .	s
					750
			-		
27	4,789				-
675					13.59
					13.31
121					
	298				1,11
823	\$ 5,087				\$ 21,73

SYSTEM NAME / COUNTY:

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## **PUMPING AND PURCHASED WATER STATISTICS**

3,496 3,496 3,496 3,496 3,496 3,150 4,242	175 175 175 175 175 175	3,321 3,321 3,321 3,321	3,390 2,725 4,219 4,478
3,496 3,496 3,496 3,150	175 175 175 175	3,321 3,321 3,321	2,725 4,219
3,496 3,496 3,150	175 175	3,321	4,219
3,496 3,150	175		
3,150			4,4/0
	158	3,321	3,676
4,242	100	2,992	2,916
	212	4,030	3,174
4,265	213	4,052	3,224
3,789	189	3,600	3,789
2,909	145	2.764	1,874
3,165	158	3,007	2,529
2,950	148	2,802	1,295
41,950	2,098	39.852	37,289
following:			
distribution, list names of	of such		
֡֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜	listribution, list names o	listribution, list names of such	listribution, list names of such

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	Unknown	115,000	Ground

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

## WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		378,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Wellhead	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):		Chlorination	
Unit rating (i.e., GPM, pounds	LIME TRE	ATMENT	
per gallon)	N/A	Manufacturer	N/A
	FILTRA	TION	
Type and size of area			
Pressure (in square feet):	N/A	Manufacturer	N/A
Gravity (in CPM/square feet):	N/A	Manufacturer	N/A

SYSTEM NAME / COUNTY: Kings Cove / Lake

## CALCULATON 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	197	197
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

## CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		
ERC =	37,289	gallons, divided by
		gallons per day
		days
	291.9	ERC's

UTILITY NAME:	AquaSource Utility	y, Inc.	
SYSTEM NAME /	COUNTY:	Kings Cove / Lake	

## OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate pagesho	ould be supplied where necessary
Present ERC's * that system can efficiently serve. 197	
Maximum number of ERC's * which can be served. 197	
3. Present system connection capacity (in ERC's *) using existing lines.	197
4. Future system connection capacity (in ERC's *) upon service area buildout.	197
5 Estimated annual increase in ERC's • None	
6 Is the utility required to have fire flow capacity?  If so, how much capacity is required?  No  N/A	
7 Attach a description of the fire fighting facilities. None	
Describe any plans and estimated completion dates for any enlargements or implements.	provements of this system.
ivone	
9 When did the company last file a capacity analysis report with the DEP?	N/A
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 rule	N/A
b Have these plans been approved by DEP? N/A	
c When will construction begin? N/A	
d Attach plans for funding the required upgrading	
e is this system under any Consent Order othe DEP?	No
11. Department of Environmental Protection ID # FL 3350655	
12 Water Management District Consumptive Use Permit #	Unknown
a is the system in compliance with the requirements of the CUP?	Yes
b If not, what are the utility's plans to gain compliance?	N/A

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

UTIL	TY	NAME:	

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT Dec⊕mber 31, 1999

## SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER JTILITY (d)
101	Utility Plant In Service	W-4(b)	s	291,774
	Less	114(0)	+*	291,774
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	W-6(b)		64.002
110.1	Accumulated Amortization			01,002
271	Contributions in Aid of Construction	W-7		47,874
252	Advances for Construction	F-20		47,014
	Subtotal			179,898
	Add		+	
272	Accumulated Amortization of Contributions			
	in Aid of Construction	W-8(a)		20.459
	Subtotal			200.357
	Plus or Minus:		+	
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)	-		2,343
	Other (Specify):			2,343
	WATER RATE BASE	-	<u> </u>	202.700
	UTILITY OPERATING INCOME	W-3	\$	17.809
ACHIEV	ED RATE OF RETURN (Water Operating Income/Water Rate Base	)		8 79

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-eight Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

## WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		ATER TILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues			``
469		W-9	\$	58,522
409	Less: Guarenteed Revenue and AFPI	W-9		
	Net Operating Revenues			58,52
401	Operating Expenses	W-10(a)	-	18,74
403	Depreciation Expense	W-6(a)		10.20
	Less: Amortization of CIAC	W-8(a)		10.39
	Net Depreciation Expense	v.o(a)		
406				8.739
	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			2.633
408.11	Property Taxes			2,03,
408.12	Payroll Taxes			
408.13	Other Taxes & Licenses			
408	Total Taxes Other Than Income			2.02
409 1	Income Taxes	F-16	-	2,633
410 10	Deferred Federal Income Taxes			10,55
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			40.713
	Utility Operating Income			17,809
	Add Back:			
469	Guarenteed 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		s	17,809

UTLITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT December 31, 1999

## WATER UTILITY PLANT ACCOUNTS

ACCT.	ACCOUNT NAME	PREVIOUS	ADDITTONS	RETIREMENTS	YEAR
(a)	(p)	(c)	(p)	(e)	(1)
301	Organization	\$ 8,164	\$ 17,378		\$ 25,542
302	Franchises	245			245
303	Land and Land Rights	009'9			009'9
304	Structure and Improvements	94,538			94,538
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	43,099			43,099
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	10,966			10,966
311	Pumping Equipment				
320	Water Treatment Equipment	783			783
330	Distribution Reservoirs and Standpipes	11,277			11,277
331	Transmission and Distribution Mains	54,282			54,282
333	Services	5,267			2,267
334	Meters and Meter Installations	8,379			8,379
335	Hydrants	7,180			7,180
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	1,188			1,188
341	Transportation Equipment	5,771			5,771
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	400			400
348	Other Tangible Plant	16,257			16,257
	TOTAL WATER PLANT	\$ 274,396	\$ 17,378		\$ 291,774

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Summit Chase / Lake

	5;	TRANSMISSION		NOL	(g) (h)			*										11,277	54,282	5,267	8.379	7,180		1.188	5,771						400	16,257	86,385 \$ 23.616	
	  -	TRANSA	A	DISTRI	2 3			\$	-																								\$	
	Е.	4	WATER	TREATMENT	E G			\$ 6,600	94,538								783																\$ 101,921	
PLANT MATRIX	.2	SOURCE	OF SUPPLY	AND PUMPING	(e)			•				43,099			10,966																		\$ 54,065	
WATER UTILITY PLANT MATRIX	.1			INTANGIBLE	(d)	\$ 25,542	245																										\$ 25,787	
			-	CUKKENI	reak (c)	\$ 25,542	245	009'9	94,538			43,099			10,966		783	11,277	54,282	5,267	8,379	7,180		1,188	5,771						400	16,257	\$ 291,774	
					ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Other Plant / Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
			100	ACC.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	339					344		346		348		

## 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	40	%	2 50 %
304	Structure and Improvements	27	%	3 70 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	27	%	3.70 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	27	%	3 70 %
311	Pumping Equipment		%	%
320	Water Treatment Equipment	27	%	3 70 %
330	Distribution Reservoirs and Standpipes	33	%	3 03 %
331	Transmission and Distribution Mains	38		2 63 %
333	Services	34	%	2 94 %
334	Meters and Meter Installations	17		5 88 %
335	Hydrants	40	%	2 50 %
339	Other Plant / Miscellaneous Equipment		%	2 30 %
340	Office Furniture and Equipment	27	%	3 70 %
341	Transportation Equipment	5	%	20 00 %
342	Stores Equipment		%	2000 %
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment			%
347	Miscellaneous Equipment	10		10.00 %
348	Other Tangible Plant	27	%	3.70 %
Vater P	lant Composite Depreciation Rate *		%	%

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

December 31, 1999 YEAR OF REPORT

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Summit Ch

Summit Chase / Lake

## ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

NO.		BEGINNING		OTHER	TOTAL
101	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	(d + e) (f)
301	Organization		\$ 421		\$ 421
302	Franchises		9		9
304	Structure and Improvements	1,521	3,498		3,498
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	13,694	1,595		1,595
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	5,480	406		406
311	Pumping Equipment				
320	Water Treatment Equipment	389	59		59
330	Distribution Reservoirs and	3,521	342		342
331	Transmission and Distribution	14,700	1,428		1,428
333	Services	1,594	155		155
334	Meters and Meter Installations	5,081	493		493
335	Hydrants	1,893	179		179
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	443	44		44
341	Transportation Equipment	1,731	1,154		1,154
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	80	40		40
348	Other Tangible Plant	3,484	601		601
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 53,611	\$ 10,391	•	\$ 10,391

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

UTLLITY NAME: AquaSource Utility, Inc. SYSTEM NAME / COUNTY: Summi

YEAR OF REPORT December 31, 1999

Summit Chase / Lake

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

ACCT.		PLANT	ASSOCIATED SALVAGE AND	ASSOCIATED COST OF	TOTAL	BALANCE AT END OF YEAR
(a)	ACCOUNT NAME (b)	RETIRED (9)	INSURANCE (h)	REMOVAL (i)	(g-h+i) (j)	(c+f-j) (k)
301	Organization	\$	\$	\$	\$	\$ 421
302	Franchises					9
304	Structure and Improvements					5,019
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					15,289
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					5,886
311	Pumping Equipment					
320	Water Treatment Equipment					418
330	Distribution Reservoirs and Standpipes					3,863
331	Transmission and Distribution					16,128
333	Services					1,749
334	Meters and Meter Installations					5,574
335	Hydrants					2,072
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					487
341	Transportation Equipment					2,885
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					120
348	Other Tangible Plant					4,085
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$		\$	\$	\$ 64,002

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT December 31, 1999

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	v	VATER (b)
Balance First of Year		\$	47,874
Add credits during year:  Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	W-8(a)		
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)		
Total Credits		-	
Less debits charged during the year (All debits charged during the year must be explained below)			
Total Contributions In Aid of Construction		\$	47.874

f 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:

UTIL	TV	NAME:	
0111		IAWIAIC.	

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

# 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)
		<u>s</u> .	
etal Credits			N/A

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

ACCOUNT	LIL	
DESCRIPTION (a)	·	WATER (b)
Balance first of year	s	18,807
Debits during year: Accruals charged to Account		1 652
Other Debits (specify):		
Total debits		1,652
Credits during year (specify):		
Total credits		
Balance end of year	\$	20,459

SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### WATER CIAC SCHEDULE "B"

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

DESCRIPTION	INDICATE "CASH" OR "PROPERTY"	WATER
(a)	(b)	(c)
N/A		<u>s</u> -
Total Credits		\$

### 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		(-)	(0)
	Metered Water Revenue:	-		
461.1	Metered Sales to Residential Customers	219	212	\$ 57,944
461.2	Metered Sales to Commercial Customers		217	37,944
461.3	Metered Sales to Industrial Customers		1	
461.4	Metered Sales to Public Authorities			
461.5		I		
401.3	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	219	218	57.978
	Fire Protection Revenue:			
462 1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	_		
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	219	218	57.97
	Other Water Revenues:			
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues	maning and a second		54
	Total Other Water Revenues			\$ 54
	Total Water Operating Revenues			\$ 58.52

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

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	-	RRENT (EAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	s	1,677	\$ 1.677	s
603	Salaries and Wages - Officers, Directors and Majority Stockholders				
604	Employee Pensions and Benefits		503		
610	Purchased Water				
615	Purchased Power		1,767	1,767	
616	Fuel for Power Purchased		378	378	
618	Chemicals		905	413	
620	Materials and Supplies		8		-
631	Contractual Services - Engineering				
632	Contractual Services - Accounting				
633	Contractual Services - Legal				
634	Contractual Services - Mgt Fees		7.189		
635	Contractual Services - Testing		824		-
636	Contractual Services - Other		3.916		
641	Rental of Building/Real Property				
642	Rental of Equipment				
650	Transportation Expense		143		
656	Insurance - Vehicle				
657	Insurance - General Liability				
658	Insurance - Workmens Comp				
659	Insurance - Other		(250)		
660	Advertising Expense				
666	Regulatory Commission Expenses - Amortization of Rate Case				
667	Regulatory Commission ExpOther				
670	Bad Debt Expense				
675	Miscellaneous Expenses		1,687		
	Total Water Utility Expenses	s	18,747	\$ 4.235	

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### WATER EXPENSE ACCOUNT MATRIX

.3	.4	.5			
WATER TREATMENT EXPENSES - OPERATIONS (f)	WATER TREATMENT EXPENSES - MAINTENANCE (g)	TRANSMISSION  BUSTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8  ADMINISTRATIVE & GENERAL EXPENSES (k)
s .	s .				(6)
-	-	<u>s</u> .	<u>s</u> .	<u>s</u> .	<u>s</u> .
					503
					-
492					
	8				
					-
					7.189
824					
					3 916
-	143				
					(250
	318				1,369
\$ 1,316	\$ 469				\$ 12.727
		4			

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### 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		998	50	948	1,254
February		1,154	58	1,096	1,325
March		1,416	71	1,345	1.357
April		1,387	69	1,318	1,616
May		1,145	57	1,088	1,293
June		1,022	51	971	1,203
July		1,037	52	985	941
August		1,145	57	1,088	1,197
September		1,024	51	973	1.170
October		1,061	53	1,008	625
November		1,267	63	1,204	1,028
December		1,079	54	1,025	780
Total for year		13,735	686	13.049	13,789
Vendor Point of delivery  If Water is sold to of utilities below	d for resale, indicate N/A N/A N/A her water utilities for	the following:	es of such		
utilities below					

CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Unknown	38,000	Ground
	OF WELL	CAPACITY PER DAY OF WELL FROM SOURCE

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		489,600	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Wellhead	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):		Chlorination	
Unit rating (i.e., GPM, pounds	LIME TRE	ATMENT	
per gallon)	N/A	Manufacturer	N/A
	FILTRA	TION	
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 Utility, Inc.

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### CALCULATON 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 Resider:lial		1.0	218	218
5/8"	Displacement	1.0	2.0	210
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50 0		
6"	Turbine	62.5		
8"	Compound	80 0		
8"	Turbine	90 0		
10"	Compound	115.0		
10"	Turbine	145 0		
12"	Turbine	215 0		

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation			
ERC =	13,789	gallons, divided by	
		gallons per day	
	365	days	
	107.9	ERC's	

TILITY NAME:	AquaSource	Utility.	Inc

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate pagesho	ould be supplied where necessary
Present ERC's * that system can efficiently serve.     218	
Maximum number of ERC's * which can be served.	
3 Present system connection capacity (in ERC's *) using existing lines.	218
4. Future system connection capacity (in ERC's *) upon service area buildout.	218
Estimated annual increase in ERC's * . None	
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?  NO  N/A	
7 Attach a description of the fire fighting facilities. None	
Describe any plans and estimated completion dates for any enlargements or im	provements of this system
None	
9. When did the company last file a capacity analysis report with the DEP?  10. Kths. according to the company last file a capacity analysis report with the DEP?	N/A
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 rule	N/A
b. Have these plans been approved by DEP? N/A	
c. When will construction begin? N/A	
d. Attach plans for funding the required upgrading.	
e. Is this system under any. Consent Order othe DEP?	No
11. Department of Environmental Protection ID # FL 3354112	
12. Water Management District Consumptive Use Permit #	Unknown
a. Is the system in compliance with the requirements of the CUP?	Yes
b. If not, what are the utility's plans to gain compliance?	N/A

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

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO.	ACCOUNT NAME	REF. PAGE		WATER
(a)	(b)	(c)		(d)
101	Utility Plant In Service	W-4(b)	s	8,615,513
	Less	1	+	
	Nonused and Useful Plant (1)	1		
108.1	Accumulated Depreciation	W-6(b)		2.574.816
110.1	Accumulated Amortization			
271	Contributions in Aid of Construction	W-7		3.894.434
252	Advances for Construction	F-20		
	Subtotal		_	2,146,263
	Add	+	+-	
272	Accumulated Amortization of Contributions	1	1	
	in Aid of Construction	W-8(a)		559,456
	Subtotal			2.705.719
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	_	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			112.978
	Other (Specify):		_	
	WATER RATE BASE		<u>s</u>	2.818,697
	UTILITY OPERATING INCOME	W-3	\$	(15.224)
ACHIE	/ED RATE OF RETURN (Water Operating Income/Water Rate Base)		1_	

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-eigth Operating and Maintenance Expense Method.

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### 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)	s	8.615.513
	Less		+	
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	W-6(b)		2.574.816
110 1	Accumulated Amortization			
271	Contributions in Aid of Construction	W-7		3 894 434
252	Advances for Construction	F-20		
	Subtotal		_	2,146,263
272	Add. Accumulated Amortization of Contributions	<del>                                     </del>	1	
	in Aid of Construction	W-8(a)		559 456
	Subtotal			2 705 719
	Plus or Minus:		+	
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			112,978
	Other (Specify)			-
	WATER RATE BASE		\$	2.818.697
	UTILITY OPERATING INCOME	W-3	\$	(15.224)
ACHIEV	ED RATE OF RETURN (Water Operating Income/Water Rate Base)			

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-eigth Operating and Maintenance Expense Method

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### WATER OPERATING STATEMENT

NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	7	
469	A Transport of the Control of Special Control of the Control of th	W-9	\$ 1,665.30
409	Less Guarenteed Revenue and AFPI	W-9	(227,34
	Net Operating Revenues		1,437,95
401	Operating Expenses	W-10(a)	903.82
403	Depreciation Expense	W-6(a)	330.48
	Less Amortization of CIAC	W-8(a)	(145.75
	Net Depreciation Expense		184,72
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1.57
407	Amortization Expense (Other than CIAC)	F-8	
		F-0	
408 10	Taxes Other Than Income Utility Regulatory Assessment Fee		93.06
408 11	Property Taxes		151.8
408 12	Payroll Taxes		101.0
408 13	Other Taxes & Licenses		89
408	Total Taxes Other Than Income		245.76
409.1	Income Taxes	F-16	118.85
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		1,453,18
	Utility Operating Income (Loss)		(15.22
	Add Back		
469	Guarenteed Revenue (and AFPI)	W-9	227,34
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		(12.32
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 199,79

WATER UTILITY PLANT ACCOUNTS

Rotunda / Charlotte

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Rotunda / C

		Name and Address of the Owner, where the Owner, which is the Owner, which the Owner, which is the Owner, where the Owner, which is the			
ACCT.		PREVIOUS			CURRENT
(a)	ACCOUNT NAME (b)	(c)	ADDITIONS (d)	RETIREMENTS (e)	YEAR (f)
301	Organization		\$ 445,474		\$ 445,474
302	Franchises	16,080			16,080
303	Land and Land Rights	380,021			380,021
304	Structure and Improvements	21,227			21,227
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	29,856			29,856
308	Infiltration Galleries and Tunnels				
309	Supply Mains	6,602			6,602
310	Power Generation Equipment				
311	Pumping Equipment	1,771,888			1,771,888
320	Water Treatment Equipment	2,914,476		201,237 (1)	2,713,239
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	2,362,391		52,624 (1)	2,309,767
333	Services	52,203			52,203
334	Meters and Meter Installations	337,894		1,084 (1)	336,810
335	Hydrants	208,951		48 (1)	208,903
339	Other Plant / Miscellaneous Equipment		(2) 069'29		62,690
340	Office Furniture and Equipment	139,939			139,939
341	Transportation Equipment	142,380		24,479 (1)	117,901
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment	2,913			2,913
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	069'29	(62,690) (2)		
	TOTAL WATER PLANT	8,449,511	\$ 445,474	\$ 279.472	\$ 8.615.513

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. (2) Reclass per PSC Certificate transfer audit Notes: (1) PSC Certificate transfer audit adjustments

December 31, 1999 YEAR OF REPORT

WATER LITTI ITY PLANT MATRIX

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Rotunda / Charlotte

			WATER UTILITY PLANT MATRIX	PLANT MAIRIX			
			1.	.2	.3	4.	5.
				SOURCE		TRANSMISSION	
				OF SUPPLY	WATER	AND	
ACCT.		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
. O.	ACCOUNT NAME	YEAR (c)	PLANT (d)	(e)	(f)	(9)	(h)
301	Organization	\$ 445,474	\$ 445,474				
302	Franchises	16,080	16,080				
303	Land and Land Rights	380,021			\$ 380,021	\$	
304	Structure and Improvements	21,227					77777
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes			100			
307	Wells and Springs	29,856		29,856			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	6,602		709'9			
310	Power Generation Equipment						
311	Pumping Equipment	1,771,888		1,771,688	000		
320	Water Treatment Equipment	2,713,239			2,/13,239		
330	Distribution Reservoirs and Standpipes					200 000 0	
331	Transmission and Distribution Mains	2,309,767				797,702	
333	Services	52,203				52,203	
334	Meters and Meter Installations	336,810				336,810	
335	Hydrants	208,903				208,903	
339	Other Plant / Miscellaneous Equipment	62,690	62,690				000
340	Office Furniture and Equipment	139,939					139,939
341	Transportation Equipment	117,901					106/11
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						2013
344	Laboratory Equipment	2,913					6167
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 8,615,513	\$ 524,244	\$ 1,808,346	\$ 3,093,260	\$ 2,907,683	\$ 281,980
1							

SYSTEM NAME / COUNTY: Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### 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		%		%
302	Franchises	40	%	2 50	%
304	Structure and Improvements	40	%	2 50	%
305	Collecting and Impounding Reservoirs		%		%
306	Lake, River and Other Intakes		%		%
307	Wells and Springs	20	~ %	5 00	%
308	Infiltration Galleries and Tunnels		%		%
309	Supply Mains	34	%	2 94	%
310	Power Generation Equipment		%		%
311	Pumping Equipment	20	%	5 00	%
320	Water Treatment Equipment	22	%	4 55	%
330	Distribution Reservoirs and Standpipes		%		%
331	Transmission and Distribution Mains	43	%	2 33	%
333	Services	40	%	2 50	%
334	Meters and Meter Installations	20	%	5.00	%
335	Hydrants	45	%	2 22	%
339	Other Plant / Miscellaneous Equipment	25	%	4 00	%
340	Office Furniture and Equipment	15	%	6.67	%
341	Transportation Equipment	6	%	16.67	%
342	Stores Equipment		%		%
343	Tools, Shop and Garage Equipment		%		%
344	Laboratory Equipment	17	%	5 88	%
345	Power Operated Equipment		%		%
346	Communication Equipment		%		%
347	Miscellaneous Equipment		%		%
	Other Tangible Plant		%		%

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

December 31, 1999 YEAR OF REPORT

UTILITY NAME: AquaSource Utility, Inc. SYSTEM NAME / COUNTY: Rotunda /

Rotunda / Charlotte

# ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		BALANCE		dilian	TOTAL
ACCT.	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS *	(d + e) (f)
301	Organization	-	\$ 5,568	\$	
302	Franchises	8,423	402		402
304	Structure and Improvements	4,398	531		531
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	900'8	1,493		1,493
308	Infiltration Galleries and				
309	Supply Mains	1,490	194		194
310	Power Generation Equipment				
311	Pumping Equipment	728,071	88,594		88,594
320	Water Treatment Equipment	914,897	123,452	(127,838)	(4,386)
330	Distribution Reservoirs and				
331	Transmission and Distribution	352,516	53,818	(218)	23,600
333	Services	5,617	1,305		1,305
334	Meters and Meter Installations	105,875	16,840	(105)	16,735
335	Hydrants	27,557	4,638	(4)	4,634
339	Other Plant and Miscellaneous		2,508	44,605	47,113
340	Office Furniture and Equipment	68,754	9,334		9,334
341	Transportation Equipment	118,707	21,633	(16,416)	5,217
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment		171		171
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	44,605	0	(44,605)	(44,605)
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 2,388,916	\$ 330,481	\$ (144,581)	185,900

Specify nature of transaction.

Use ( ) to denote reversal entries.

Note: "Other credits" are adjustments per PSC Certificate transfer audit

UTILITY NAME: AquaSource Utility, Inc. SYSTEM NAME / COUNTY: Rotung

Rotunda / Charlotte

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETTRED (q)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (C+f-j) (K)
301	Organization	\$	\$	\$	\$	\$ 5,568
302	Franchises					8,82
304	Structure and Improvements					4,929
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					9,499
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,684
310	Power Generation Equipment					
311	Pumping Equipment					816,665
320	Water Treatment Equipment					910,511
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					406,116
333	Services					6,922
334	Meters and Meter Installations					122,610
335	Hydrants					32,191
339	Other Plant / Miscellaneous Equipment					47,113
340	Office Furniture and Equipment					28,08
341	Transportation Equipment					123,924
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					171
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL W	TOTAL WATER ACCUMULATED DEPRECIATION	· ·	· ·	₩.		\$ 2,574,816

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

SYSTEM NAME / COUNTY: Rotunda / Charlotte

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 3,580,094
Add credits during year:  Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	W-8(a)	314.340
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		314.340
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 3,894,434

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.

LITIL	ITV	BIA	BAC.	
UTIL		MW	MIE:	

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### 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)	ARGE PER NNECTION (c)	AMOUNT (d)
Tap-in Charge	195	\$ 195 00	\$ 38.025
Hydrant Charge	141	64 00	9.024
Plant Capacity Charge	204	1,272 00	259,488
Hydrant Charge (MF)	71	110 00	 7,803
Total Credits			\$ 314.340

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

ACCOUNT		
DESCRIPTION		WATER
(a)		(b)
Balance first of year	<u>s</u>	413 702
Debits during year: Accruals charged to Account		145.754
Other Debits (specify)		
Total debits		145.754
Credits during year (specify):		
Total credits		
Balance end of year	\$	559.456

UTILITY NAME	AquaSource	Utility, Inc.	
SYSTEM NAME	COUNTY:	Rotunda / Charlotte	9

### WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
	"PROPERTY"	
Total Credits		<u> </u>

SYSTEM NAME / COUNTY Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
400	Water Sales:			
460	Unmetered Water Revenue			
461.1	Metered Water Revenue:  Metered Sales to Residential Customers	- , ,,,,	2 442	e 1005.000
461.2	Metered Sales to Residential Customers  Metered Sales to Commercial Customers	3,237	3,412	\$ 1,205,063
461.3	Metered Sales to Commercial Customers  Metered Sales to Industrial Customers	95	112	171,789
461.4	Metered Sales to Industrial Customers  Metered Sales to Public Authorities			
461 5	Metered Sales to Multiple Family Dwellings	35	35	41,149
	Total Metered Sales	3.367	3,559	1,418,001
	Fire Protection Revenue:			
462 1	Public Fire Protection			
462.2	Private Fire Protection	6	6	3.74
	Total Fire Protection Revenue	6	6	3.74
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	3,373	3,565	1,421,74
469	Other Water Revenues: Guaranteed Revenues			227.34
470	Forfeited Discounts			221,34
471	Miscellaneous Service Revenues			16.214
472	Rents From Water Property			10.2
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			<b>\$</b> 243.56
	Total Water Operating Revenues			\$ 1,665,30

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

AquaSource Utility. Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### 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)
501	Salaries and Wages - Employees	\$ 267,673	\$ 267,673	s .
603	Salaries and Wages - Officers. Directors and Majority Stockholders			
604	Employee Pensions and Benefits	59.335		
510	Purchased Water			
615	Purchased Power	126.549	61,529	
616	Fuel for Power Purchased			
618	Chemicals	66,733		
620	Materials and Supplies	43,540		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal	200		
634	Contractual Services - Mgt Fees	134.333		
635	Contractual Services - Testing	6.744		2.489
636	Contractual Services - Other	31.540		
641	Rental of Building/Real Property			
642	Rental of Equipment	75		
650	Transportation Expense	6.405	2.045	
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp			
659	Insurance - Other	47,070		
660	Advertising Expense			1
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp -Other			
670	Bad Debt Expense	(377	)	
675	Miscellaneous Expenses	114,005		6,423
	Total Water Utility Expenses	\$ 903,825	\$ 331,247	\$ 8,912

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES -	.4 WATER TREATMENT EXPENSES -	.5 TRANSMISSION & DISTRIBUTION EXPENSES -	.6 TRANSMISSION & DISTRIBUTION EXPENSES -	.7 CUSTOMER ACCOUNTS	.8  ADMINISTRATIVE & GENERAL
OPERATIONS (f)	MAINTENANCE (g)	OPERATIONS (h)	MAINTENANCE (i)	EXPENSE (j)	EXPENSES (k)
s <u>-</u>	<u> -</u>	ş .	s .	s .	\$ -
					59 335
65,020					
66,733	43,540				
					200
4.255					134.333
					31.540
4.360	75				
					47.070
				(377)	107.582
s 140.368	\$ 43.615			<u>\$</u> (377)	\$ 380,060

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### 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		33,659	12,257	21,402	18,632
ebruary		33.648	11,798	21.850	18.099
March		37.408	13.048	24.360	21.017
April		38,279	12,525	25.754	22.040
May		37,547	12,842	24,705	21,730
June		30.767	12,672	18,095	16.355
July		33,362	14,749	18,613	15.000
August		32,954	13,475	19,479	15,861
September		28,041	10,700	17,341	14,935
October		32.504	12,637	19,867	12,860
November		36,195	12,110	24,085	14.347
December		36.688	12,541	24,147	17,091
Total for year	N/A	411.052	151,354	259.698	207.967
Vendor Point of delivery					
If Water is sold to dutilities below.	N/A	redistribution list nam	nes of such		

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
2 ea R.O. Wells	1 MGD	.850 MGD	Aquifer
44 shallow wells	8 MGD	600 MGD	Ground

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	1.5 MGD	)	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Storage Tank	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	Rev	verse osmosis, Filtration, Aeration	Chlorination
	LIME TR	EATMENT	
Unit rating (i.e., GPM, pounds per gallon)	5 MGD	Manufacturer	Infilco
	3 MOD	Walturacture	Timeo
	FILTF	RATION	
Type and size of area			
Pressure (in square feet)		Manufacturer	
Gravity (in GPM/square feet):		Manufacturer	

### CALCULATON 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)
Il Residential		1.0	3,412	3.412
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	79	119
1"	Displacement	2.5	42	105
1 1/2"	Displacement or Turbine	5.0	18	90
2"	Displacement, Compound or Turbine	8.0	7	56
3"	Displacement	15.0		
3"	Compound	16.0	3	48
3"	Turbine	17.5		
4"	Displacement or Compound	25 0		
4"	Turbine	30 0		
6"	Displacement or Compound	50 0		
6"	Turbine	62 5	4	25
8"	Compound	0.08		
8"	Turbine	90 0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215 0		

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		
ERC =	207,967	gallons, divided by
	350	gallons per day
-	365	days
	1,627.9	ERC's

UTILITY NAME:	AquaSource Utility,	Inc.
SYSTEM NAME	/ COUNTY:	Rotunda / Charlotte

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each	system. A separate pagesho	uld be supplied where necessary
Present ERC's * that system can efficiently serve		1.941
2 Maximum number of ERC's * which can be served	d	2,857
3 Present system connection capacity (in ERC's *) to	using existing lines	
4 Future system connection capacity (in ERC's *) u	pon service area buildout	
5 Estimated annual increase in ERC's *	200	
6 Is the utility required to have fire flow capacity?  If so, how much capacity is required?	Yes 600 GPM	
7 Attach a description of the fire fighting facilities	Hydrants	
Describe any plans and estimated completion dat     None	es for any enlargements or im	provements of this system
9 When did the company last file a capacity analysi	s report with the DEP?	N/A
10. If the present system does not meet the requirer	ments of DEP rules	N/A
a Attach a description of the plant upgrade ne	cessary to meet the DEP rules	N/A
b Have these plans been approved by DEP?		N/A
c When will construction begin?	N/A	
d Attach plans for funding the required upgrad	ding	N/A
e Is this system under any Consent Order of	ne DEP?	N/A
11 Department of Environmental Protection ID #		0150049-001-AO
12 Water Management District Consumptive Use P	ermit #	202839.05
a Is the system in compliance with the require	ements of the CUP?	Yes
b If not, what are the utility's plans to gain con	npliance?	

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

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Village Water / Polk

YEAR OF REPORT December 31, 1999

### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		VATER ITILITY (d)
101	Utility Plant In Service	W-4(b)	s	62,748
	Less	1(0)	+	02,748
	Nonused and Useful Plant (1)		1	
108.1	Accumulated Depreciation	W-6(b)	_	41,776
110.1	Accumulated Amortization			
271	Contributions in Aid of Construction	W-7		
252	Advances for Construction	F-20		
	Subtotal			20,972
	Add	-	+	
272	Accumulated Amortization of Contributions			
	in Aid of Construction	W-8(a)		
	Subtotal			20.972
	Plus or Minus:	+	+-	
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_	
	Working Capital Allowance (3)			8.086
	Other (Specify): Completed Construction not Classified			-
	WATER RATE BASE		s	29,058
	UTILITY OPERATING INCOME	W-3	\$	13,302
ACHIE	/ED RATE OF RETURN (Water Operating Income/Water Rate Base)			45.78

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-eight Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY:

Village Water / Polk

YEAR OF REPORT December 31, 1999

### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues		
469	Less: Guarenteed Revenue and AFPI		\$ 96,83
	Net Operating Revenues	VV-9	96,83
401	Operating Expenses	Vv-10(a)	64.68
403	Depreciation Expense		
	Less: Amortization of CIAC		6,56
		vv-o(a)	
	Net Depreciation Expense		6,569
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		4,35
408.11	Property Taxes		
408.12	Payroll Taxes		-
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		4,35
409.1	Income Taxes	F-16	7,91
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	-	83,529
	Utility Operating Income		13,30
	Add Back:		
469	Guarenteed 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		\$ 13,302

UTLLITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Village Water! Polk

WATER UTILITY PLANT ACCOUNTS

ACCT.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization		\$ 6,723	\$	\$ 6,723
302	Franchises	1,583			1,583
303	Land and Land Rights				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,000			3,000
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	17,166			17,166
333	Services	2,327			2,327
334	Meters and Meter Installations	3,681			3,681
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	2,935			2,935
340	Office Furniture and Equipment	2,112			2,112
341	Transportation Equipment	23,221			23,221
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 56,025	\$ 6,723	*	62,748
		The state of the s			

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Village Water / Polk

				WATER UTILITY PLANT MATRIX	PLANT MATRIX			
				1.	.2	ε;	4.	z;
					SOURCE		TRANSMISSION	
ACCT.		CURRENT		INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOL	YEAR		PLANT	PLANT	PLANT	PLANT	PLANT
(a)	(p)	(c)	1	(p)	(e)	(J)	(6)	(h)
301	Organization	9 \$	6,723	\$ 6,723				
302	Franchises	1,	1,583	1,583				
303	Land and Land Rights							
304	Structure and Improvements							
305	Collecting and Impounding Reservoirs							
306	Lake, River and Other Intakes							
307	Wells and Springs	3,	3,000		3,000			
308	Infiltration Galleries and Tunnels							
309	Supply Mains							
310	Power Generation Equipment							
311	Pumping Equipment							
320	Water Treatment Equipment							
330	Distribution Reservoirs and Standpipes							
331	Transmission and Distribution Mains	17,	17,166				17,166	
333	Services	2,	327				2,327	
334	Meters and Meter Installations	3,0	3,681				3,681	
335	Hydrants							
339	Other Plant / Miscellaneous Equipment	2,9	2,935			2,935		0
340	Office Furniture and Equipment	2,	2,112					2,112
341	Transportation Equipment	23,	221					23,221
342	Stores Equipment							
343	Tools, Shop and Garage Equipment							
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant		П					
	TOTAL WATER PLANT	\$ 62,748	748 \$	8,306	3,000	\$ 2,935	\$ 23,174	\$ 25,333
			╙					
	The same of the sa		1	A				

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

### 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		%	(0)	%
302	Franchises	40	%	2.50	%
304	Structure and Improvements		%		%
305	Collecting and Impounding Reservoirs		%		%
306	Lake, River and Other Intakes		%		%
307	Wells and Springs	15	%	6 67	%
308	Infiltration Galleries and Tunnels		%		%
309	Supply Mains		%		%
310	Power Generation Equipment		%		%
311	Pumping Equipment		%		%
320	Water Treatment Equipment		%		%
330	Distribution Reservoirs and Standpipes		%		%
331	Transmission and Distribution Mains	20	%	5 00	%
333	Services	20	%	5 00	%
334	Meters and Meter Installations	20	%	5 00	%
335	Hydrants		%		%
339	Other Plant / Miscellaneous Equipment	7	%	14 29	%
340	Office Furniture and Equipment	5	%	20 00	%
341	Transportation Equipment	5	%	20 00	%
342	Stores Equipment		%		%
343	Tools, Shop and Garage Equipment		%		%
344	Laboratory Equipment		%		%
345	Power Operated Equipment		%		%
346	Communication Equipment		%		%
347	Miscellaneous Equipment		%		%
348	Other Tangible Plant		%		%
Water F	Plant Composite Depreciation Rate *		%		

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Village Water / Polk

# ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		BALANCE			
ACCT.		AT		OTHER	CREDITS
NO.	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS *	(a + p)
301	Organization		\$ 84	\$	\$ 84
302	Franchises				
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,292	200		200
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	10,197	828		858
333	Services	1,382	116		116
334	Meters and Meter Installations	1,411	184		184
335	Hydrants				
339	Other Plant and Miscellaneous	1,882	420		420
340	Office Furniture and Equipment	2,089	23		23
341	Transportation Equipment	15,954	4,644		4,644
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WAT	OTAL WATER ACCUMULATED DEPRECIATION	\$ 35,207	695'9 \$	\$	695'9 \$
* Coo	Consider mate one of transcontinue	The same of the sa	-		

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Village

Village Water / Polk

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

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 271					
DESCRIPTION (a)	REFERENCE (b)	WATER (b)			
Balance First of Year		None			
Add credits during year: Contributions Received From Capacity,					
Capacity, Main Extensionand Customer Connection Charges	W-8(a)				
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)				
Total Credits					
Less debits charged during the year (All debits charged during the year must be explained below)					
Total Contributions In Aid of Construction		None			

If any prep	paid CIAC has been collected, provide a supporting schedule showing how the amount is determined
Explain al	Il Debits charged to Account 271 during the year below.

LITH	ITV	NAME:	
OIL	. 1 1 1	NAME:	

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Village Water / Polk

YEAR OF REPORT December 31, 1999

### 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)
		<u>s</u> .	
		-	
Total Credits			N/A

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

ACCOUNT 272				
DESCRIPTION (a)	WATER (b)			
Balance first of year	None			
Debits during year: Accruals charged to Account				
Other Debits (specify):				
Total debits				
Credits during year (specify):				
Total credits				
Balance end of year	None			

### WATER CIAC SCHEDULE "B"

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

DESCRIPTION	INDICATE "CASH" OR	
(a)	"PROPERTY" (b)	WATER (c)
N/A		s -
Total Credits		\$ -

### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS	AMOUNTS
	Water Sales	(0)	(d)	(e)
460	Unmetered Water Revenue	1 1		
101.1	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	150	150	\$ 40.18
461.2	Metered Sales to Commercial Customers	17	17	51,85
461.3	Metered Sales to Industrial Customers			
461 4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	167	167	92.03
	Fire Protection Revenue:	1		
462 1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities	1		
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	167	167	92.0
469	Other Water Revenues:			
470	Guaranteed Revenues Forfeited Discounts			
471				
472	Miscellaneous Service Revenues			4,79
473	Rents From Water Property			
	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 4,79
	Total Water Operating Revenues			\$ 96.83

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

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Village Water / Polk

YEAR OF REPORT December 31, 1999

### 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	\$ 1,735	\$ 1,735	s
603	Salaries and Wages - Officers, Directors and Majority Stockholders		1,733	-
604	Employee Pensions and Benefits	41		
610	Purchased Water	39 286	39 286	
615	Purchased Power	5 008	5 008	
616	Fuel for Power Purchased	3,000	5.008	
618	Chemicals			
620	Materials and Supplies	510		
631	Contractual Services - Engineering	310		
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	10.177		
635	Contractual Services - Testing	10.177		
636	Contractual Services - Other	6.770		
641	Rental of Building/Real Property	- 0,770	_	
642	Rental of Equipment			
650	Transportation Expense			
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			
667	Regulatory Commission Exp -Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	1,162	1.137	
	Total Water Utility Expenses	\$ 64.689	\$ 47.166	

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011		IAW	m C.

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Village Water / Polk

YEAR OF REPORT December 31, 1999

### WATER EXPENSE ACCOUNT MATRIX

.3	.4	,			
WATER TREATMENT EXPENSES - OPERATIONS (f)	WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
<u>.</u>	<u>\$</u>	<u>s</u> .	<u>s</u> .	<u>s</u> .	<u>s</u> .
					41
	510				
					10 177
					6.770
					25
	\$ 510				<b>s</b> 17,013

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Village Water / Polk

YEAR OF REPORT December 31, 1999

### 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	2,991	N/A	150	2,841	1,954
February	2,475		124	2,351	1,954
March	2,379		119	2,260	1,558
April	3,359		168	3,191	2.810
May	3,026		151	2,875	1,606
June	2,505		125	2,380	1,122
July	2,446		122	2.324	1,530
August	2,414		121	2.293	1,530
September	2,919		146	2,773	1,878
October	2,396		120	2,276	1,627
November	2.369		118	2,251	1,835
December	2,699		135	2,564	1,381
Total for year	31,978		1,599	30,379	20,607
If water is purchased Vendor Point of delivery	d for resale, indicate t City of Lakeland N/A	he following:			
utilities below		redistribution, list name	es of such		
	N/A				

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Purchased	N/A	87.611	Purchased

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

### 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):		City of Lakeland Meter	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):		Purchased from the City of Lakeland	
Unit rating (i.e., GPM, pounds	LIME TRE	ATMENT	
per gallon).	N/A	Manufacturer	
	FILTRA	TION	
Type and size of area:			
Pressure (in square feet)	N/A	Manufacturer	
Gravity (in GPM/square feet):	N/A	Manufacturer	

SYSTEM NAME / COUNTY:

YEAR OF REPORT December 31, 1999

ITY: Village Water / Polk

### CALCULATON 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	150	150
5/8"	Displacement	1.0	100	- 130
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	6	30
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0	5	75
3"	Compound	16.0		- /.
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
5"	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		

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		
ERC = 20	.607 gallons, divided by	
	350 gallons per day	
-	365 days	
1	61.3 ERC's	

UTILITY NAME:	AquaSource Utility, Inc.	
CVCTESS SIASSE		-

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system	A separate pageshould be supplied where necessary
o cash ayatem	A separate pagestrouid be supplied where necessary
Present ERC's * that system can efficiently serve.	303
Maximum number of ERC's * which can be served.	303
3. Present system connection capacity (in ERC's *) using exis	sting lines303
4. Future system connection capacity (in ERC's *) upon servi	ce area buildout. 303
5 Estimated annual increase in ERC's * None	
6. Is the utility required to have fire flow capacity?  No N/A	
7 Attach a description of the fire fighting facilities. None	
8 Describe any plans and estimated completion dates for any	enlargements or improvements of this system
None	
9. When did the company last file a capacity analysis report w	with the DEP? N/A
10. If the present system does not meet the requirements of [	DEP rules N/A
a. Attach a description of the plant upgrade necessary to	meet the DEP rules
b Have these plans been approved by DEP?	N/A
c When will construction begin? N/A	
d. Attach plans for funding the required upgrading.	N/A
e Is this system under any Consent Order othe DEP?	N/A
11 Department of Environmental Protection ID #	FL 5280162
12 Water Management District Consumptive Use Permit #	N/A
a Is the system in compliance with the requirements of	the CUP? Yes
b. If not, what are the utility's plans to gain compliance?	N/A

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

SYSTEM NAME / COUNTY:

48 Estates / Lake

YEAR OF REPORT December 31, 1999

### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		VATER ITILITY (d)
101	Utility Plant In Service		1.	
	Less	W-4(b)	\$	50,290
	Nonused and Useful Plant (1)	1		
108 1	Accumulated Depreciation	W-6(b)		20,379
110 1	Accumulated Amortization	- W-0(b)		20,379
271	Contributions in Aid of Construction	W-7		11,900
252	Advances for Construction	F-20		11,900
	Subtotal			18,011
	Add	+	+-	
272	Accumulated Amortization of Contributions			
	in Aid of Construction	W-8(a)		4.928
	Subtotal			22 939
	Plus or Minus:		-	
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)	-	_	1.938
	Other (Specify):			-
	WATER RATE BASE		<u>s</u>	24.877
	UTILITY OPERATING INCOME	W-3	<u>s</u>	9.466
ACHIEV	ED RATE OF RETURN (Water Operating Income/Water Rate Base	)		38 05

- 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-eigth Operating and Maintenance Expense Method.

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT December 31, 1999

### WATER OPERATING STATEMENT

NO.	ACCOUNT NAME	REF. PAGE	WATER UTILITY
(a)	(b)	(c)	(d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	5 22.42
469	Less Guarenteed Revenue and AFPI	W-9	\$ 33.12
	The contract of the contract o	VV-9	
	Net Operating Revenues		33,12
401	Operating Expenses	W-10(a)	15,50
403	Depreciation Expense	W-6(a)	1,33
	Less Amortization of CIAC	W-8(a)	(29
	Net Depreciation Expense		1,03
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
	Taxes Other Than Income		
408 10	Utility Regulatory Assessment Fee		1.49
408.11	Property Taxes		
408.12	Payroll Taxes		
408 13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,49
409.1	Income Taxes	F-16	5.63
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		23,66
	Utility Operating Income		9,46
	Add Back		<del>                                     </del>
469	Guarenteed Revenue (and AFP!)	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		\$ 9.46

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: 48 Estates / Lake

WATER UTILITY PLANT ACCOUNTS

YEAR OF REPORT December 31, 1999

			STATE OF TAXABLE PARTY AND ADDRESS OF TAXABLE PARTY.		
ACCT.	ACCOUNT NAME	PREVIOUS	SNOTTIONS	BETTBEMENTS	CURRENT
(a)	(p)	(c)	(p)	(e)	9
301	Organization		\$ 2,133		\$ 2,133
302	Franchises				
303	Land and Land Rights				
304	Structure and Improvements	41,540			41,540
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations	4,200			4,200
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	2,417			2,417
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 48.157	\$ 2.133		\$ \$0.290
		The sales and the sales of the	-	The second name of the second na	The second lives of the se

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: 48 Estates / Lake

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				8	ATER UTILITY	WATER UTILITY PLANT MATRIX	The second second second second second	and the second s	
					1.	.2	E.	4.	κi
						SOURCE		TRANSMISSION	
						OF SUPPLY	WATER	AND	
ACCT.		5	CURRENT	ī	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
(a) (b)	ACCOUNT NAME (b)		YEAR (c)		PLANT (d)	PLANT (e)	PLANT (f)	PLANT (9)	PLANT (h)
301	Organization	\$	2,133	\$	2,133				
302	Franchises								
303	Land and Land Rights					•			•
304	Structure and Improvements		41,540				41,540		
305	Collecting and Impounding Reservoirs								
306	Lake, River and Other Intakes								
307	Wells and Springs								
308	Infiltration Galleries and Tunnels								
309	Supply Mains								
310	Power Generation Equipment								
311	Pumping Equipment								
320	Water Treatment Equipment								
330	Distribution Reservoirs and Standpipes								
331	Transmission and Distribution Mains								
333	Services								
334	Meters and Meter Installations		4,200				-1	4,200	
335	Hydrants								
339	Other Plant / Miscellaneous Equipment								
340	Office Furniture and Equipment								
341	Transportation Equipment								
342	Stores Equipment								
343	Tools, Shop and Garage Equipment								
344	Laboratory Equipment							_	
345	Power Operated Equipment								
346	Communication Equipment								
347	Miscellaneous Equipment		2,417						2,417
348	Other Tangible Flant								
	TOTAL WATER PLANT	٠,	50,290	•	2,133		\$ 41,540	\$ 4,200	\$ 2,417
	The same of the sa								

SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT December 31, 1999

### 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		%		%
302	Franchises		%		%
304	Structure and Improvements	40	%	2.50	%
305	Collecting and Impounding Reservoirs		%		%
306	Lake, River and Other Intakes		%		%
307	Wells and Springs		%		%
308	Infiltration Galleries and Tunnels		%		%
309	Supply Mains		%		%
310	Power Generation Equipment		%		%
311	Pumping Equipment		%		%
320	Water Treatment Equipment		%		%
330	Distribution Reservoirs and Standpipes		%		%
331	Transmission and Distribution Mains		%		%
333	Services		%		%
334	Meters and Meter Installations	40	%	2.50	%
335	Hydrants		%		%
339	Other Plant / Miscellaneous Equipment		%		%
340	Office Furniture and Equipment		%		%
341	Transportation Equipment		%		5%
342	Stores Equipment		%		%
343	Tools, Shop and Garage Equipment		%		%
344	Laboratory Equipment		%		%
345	Power Operated Equipment		%		%
346	Communication Equipment		%		%
347	Miscellaneous Equipment	15	%	6 67	%
348	Other Tangible Plant		%		%
Water F	Plant Composite Depreciation Rate *		%		%

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: 48 Estates / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		BALANCE			
ACCT.		BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	(d + e) (f)
301	Organization		\$ 27	\$	\$ 27
302	Franchises				
304	Structure and Improvements	18,049	1,039		1,039
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution				
333	Services				
334	Meters and Meter Installations	420	105		105
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	578	161		161
348	Other Tangible Plant				
TOTAL WAT	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 19,047	\$ 1,332	5	\$ 1,332
* Sne	Specify nature of transaction				

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

UTLLITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: 48 Est

48 Estates / Lake

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

ACCT.		PLANT	ASSOCIATED SALVAGE AND	ASSOCIATED COST OF	TOTAL	BALANCE AT END OF YEAR
(a)	ACCOUNT NAME (b)	RETTRED (9)	INSURANCE (h)	REMOVAL (i)	(g-h+i) (j)	(c+f-j) (k)
301	Organization.		\$	\$		\$ 27
302	Franchises					
304	Structure and Improvements					19,088
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					
333	Services					
334	Meters and Meter Installations					525
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					739
348	Other Tangible Plant					
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$	\$	\$	\$	\$ 20,379

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME:	AquaSource Utility, Inc.
SYSTEM NAME /	COUNTY: 48 Estates / Lake

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	v	WATER (b)		
Balance First of Year		\$	11,900	
Add credits during year:		T		
Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	W-8(a)			
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)		-	
Total Credits				
Less debits charged during the year (All debits charged during the year must be explained below)		_		
Total Contributions In Aid of Construction		\$	11,900	

	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
_	
_	
_	
_	
_	

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

48 Estates / Lake

YEAR OF REPORT December 31, 1992

### 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)
		\$ .	
otal Credits			N/A

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

ACCOUNT				
DESCRIPTION (a)	V	/ATER (b)		
Balance first of year	\$	4,630		
Debits during year: Accruals charged to Account		298		
Other Debits (specify):				
Total debits		298		
Credits during year (specify):				
Total credits				
Balance end of year	\$	4,928		

### WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		\$
otal Credits		\$

### WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS	YEAR END NUMBER CUSTOMERS	AMOUNTS
(a)	(b) Water Sales	(c)	(d)	(e)
460	Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	72	74	\$ 30.534
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	72	74	30,534
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales		74	30,53
	Other Water Revenues:			
469	Guaranteed Revenues			
470 471	Forfeited Discounts  Miscellaneous Service Revenues			
472				2.59
473	Rents From Water Property Interdepartmental Rents			
474	Other Water Revenues			
3.7	Total Other Water Revenues			\$ 2,59
	Total Water Operating Revenues		•	\$ 33,12

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

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

48 Estates / Lake

YEAR OF REPORT December 31, 1999

### WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)		IRRENT YEAR (c)	SOURCE OF SUPPLY AN EXPENSES OPERATION (d)	D -	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	s	860	S	860	s
603	Salaries and Wages - Officers, Directors and Majority Stockholders				000	•
604	Employee Pensions and Benefits		258			
610	Purchased Water		2.50			
615	Purchased Power		1,122		1 122	
616	Fuel for Power Purchased		1,14,4	-	1.122	
618	Chemicals				-	
620	Materials and Supplies		154			
631	Contractual Services - Engineering		500			
632	Contractual Services - Accounting		300			500
633	Contractual Services - Legal					
634	Contractual Services - Mgt. Fees		2.364			
635	Contractual Services - Testing	-	793	-		
636	Contractual Services - Other	-	7 687			
641	Rental of Building/Real Property		1.007			
642	Rental of Equipment			-		
650	Transportation Expense	-	156			
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					
667	Regulatory Commission Exp -Other					
670	Bad Debt Expense	-		-		
675	Miscellaneous Expenses		1,610			
	Total Water Utility Expenses	\$	15,504	\$ 1	.982	\$ 500

UT	11 17	TV	M	A B.S	E .

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

48 Estates / Lake

YEAR OF REPORT December 31, 1999

### WATER EXPENSE ACCOUNT MATRIX

.3	.4				
WATER TREATMENT EXPENSES - OPERATIONS (f)	WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
s .	s .	<u>s</u> .	<u>s</u> -	<u>s</u> .	s .
					258
154					
134					
793					2.364
156					7,687
	1,041				569
\$ 1,103	\$ 1.041				<b>\$</b> 10.878

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

48 Estates / Lake

YEAR OF REPORT December 31, 1999

### 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		639	32	607	671
February		578	29	549	575
March		864	43	821	703
April		910	46	864	811
May		831	42	789	685
June		831	42	789	655
July		884	44	840	633
August		932	47	885	742
September		729	36	693	732
October		605	30	575	402
November		612	31	581	490
December		681	39	642	958
Total for year		9,096	461	8,635	8.057
Vendor Point of delivery	d for resale, indicate N/A N/A				
utilities below	N/A	redistribution, list name	es of such		
	N/A				
			~		

CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Unknown	25,000	Ground
	OF WELL	OF WELL PER DAY FROM SOURCE

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT December 31, 1999

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		57,600	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Wellhead	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	-	Chlorination	
Unit rating (i.e., GPM, pounds	LIME TRE	ATMENT	
per gallon)	N/A	Manufacturer	N/A
	FILTRA	ATION	
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 Utility, Inc.

SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT December 31, 1999

### CALCULATON 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	74	74
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10™	Turbine	145.0		
12"	Turbine	215 0		

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		
ERC =	8,057	gallons, divided by
		gallons per day
29	365	days
a	63.1	ERC's

JTILITY NAME:	AquaSource U	tility, Inc.	
SYSTEM NAME	COUNTY:	48 Estates / Lake	

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate pages	should be supplied where necessary
Present ERC's * that system can efficiently serve.	74
2 Maximum number of ERC's * which can be served.	74
3. Present system connection capacity (in ERC's *) using existing lines.	74
4. Future system connection capacity (in ERC's *) upon service area buildout.	74
5 Estimated annual increase in ERC's * . None	
6 Is the utility required to have fire flow capacity? No If so, how much capacity is required? N/A	
Attach a description of the fire fighting facilities.     None	
Describe any plans and estimated completion dates for any enlargements or	improvements of this system
None	
Writen did the company last file a capacity analysis report with the DEP?	N/A
10. If the present system does not meet the requirements of DEP rules:	N/A
Attach a description of the plant upgrade necessary to meet the DEP ru	ules
b Have these plans been approved by DEP?	N/A
c. When will construction begin? N/A	
d Attach plans for funding the required upgrading.	N/A
e Is this system under any Consent Order othe DEP?	N/A
11 Department of Environmental Protection ID # FL 3350005	
12 Water Management District Consumptive Use Permit #	N/A
a. Is the system in compliance with the requirements of the CUP?	Yes
b. If not, what are the utility's plans to gain compliance?	N/A

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

SYSTEM NAME / COUNTY:

Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### SCHEDULE OF YEAR END WATER RATE BASE

ACCT, NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER JTILITY (d)
101	Utility Plant In Service	W-4(b)	s	317,845
	Less:	1(5)	+	017,045
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	W-6(b)		96,291
110.1	Accumulated Amortization			
271	Contributions in Aid of Construction	W-7		178,704
252	Advances for Construction	F-20		
	Subtotal			42,850
	Add:	-	+	
272	Accumulated Amortization of Contributions	1	1	
	in Aid of Construction	W-8(a)		60.525
	Subtotal		_	103.375
	Plus or Minus:	+	+	
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)	1		8,003
	Other (Specify): Completed Construction not Classified			
	WATER RATE BASE		<u>s</u>	111.378
	UTILITY OPERATING INCOME	W-3	\$	(8.881)
ACHIE	/ED RATE OF RETURN (Water Operating Income/Water Rate Base)		_	

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-eight Operating and Maintenance Expense Method.

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### WATER OPERATING STATEMENT

ACCT.	40000007	REF.	WATER
(a)	ACCOUNT NAME	PAGE	UTILITY
1-7	UTILITY OPERATING INCOME	(c)	(d)
400	Operating Revenues	W-9	\$ 62.83
469	Less: Guarenteed Revenue and AFPI	W-9	02,03
	Net Operating Revenues		
	- Paramig Navendes		62.83
401	Operating Expenses	W-10(a)	64,02
403	Depreciation Expense	W-6(a)	10,70
	Less: Amortization of CIAC	W-8(a)	(6.54
	Net Depreciation Expense		4,16
406	Amortization of Utility Plant Acquisition Adjustment		4,10
407	Amortization Expense (Other than CIAC)		
	= prise (chief than cirio)	F-8	
408 10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408 11	Property Taxes		3,52
408 12	Payroll Taxes		
408 13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		3.52
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		71,71
	Utility Operating Income (Loss)		
	Add Back:		
469	Guarenteed 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		\$ (8.88)

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Lake Josephine / Highlands

WATER UTILITY PLANT ACCOUNTS

ACCT.	AND THE PARTY	PREVIOUS	SHOPLING	OTHER PROPERTY.	CURRENT
(a)	(b)	(c)	(b)	(e)	(5)
301	Organization		\$ 19,297		\$ 19,297
302	Franchises				
303	Land and Land Rights	25,000			25,000
304	Structure and Improvements	46,258			46,258
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	27,279			27,279
308	Infiltration Galleries and Tunnels				
309	Supply Mains	47,319			47,319
310	Power Generation Equipment				
311	Pumping Equipment	3,467			3,467
320	Water Treatment Equipment	67,703			67,703
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	13,500			13,500
333	Services	11,100			11,100
334	Meters and Meter Installations	48,145			48,145
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	3,364		3,364	
341	Transportation Equipment	27,875		27,875	
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	35,235		35,235	
344	Laboratory Equipment				
345	Power Operated Equipment	1,943			1,943
346	Communication Equipment				
347	Miscellaneous Equipment	6,834			6,834
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 365,022	\$ 19,297	\$ 66,474 \$	317,845
			-		

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: 48 Estates / Lake

WATER UTILITY PLANT MATRIX

				TO WATER		MAILEN OFFEREIT CANTER			
				7.		7.	w.	4.	z.
						SOURCE		TRANSMISSION	
						OF SUPPLY	WATER	AND	
ACCT.	1	5	CURRENT	INTANGIBLE	BLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
. NO.	ACCOUNT NAME		YEAR (c)	PLANT (d)	_	PLANT (e)	PLANT	PLANT (a)	PLANT
301	Organization	~	19,297		19,297			161	()
302									
303	Land and Land Rights		25,000				\$ 25,000	•	•
304	Structure and Improvements		46,258				46,258		
305									
306	Lake, River and Other Intakes				_				
307	Wells and Springs		27,279			27,279			
308	Infiltration Galleries and Tunnels								
309	Supply Mains		47,319			47,319			
310									
311	Pumping Equipment		3,467			3,467			
320	Water Treatment Equipment		67,703				67,703		
330	Distribution Reservoirs and Standpipes				_				
331	Transmission and Distribution Mains		13,500		_			13,500	
333	Services		11,100		_			11,100	
334	Meters and Meter Installations		48,145					48,145	
335	Hydrants								
339	Other Plant / Miscellaneous Equipment								
340	Office Furniture and Equipment								
341	Transportation Equipment								
342	Stores Equipment								
343	Tools, Shop and Garage Equipment								
344	Laboratory Equipment								
345	Power Operated Equipment		1,943		_				1,943
346	Communication Equipment								
347	Miscellaneous Equipment		6,834						6,834
348	Other Tangible Plant				1				
	TOTAL WATER PLANT	\$	317,845	\$ 19	\$ 19,297	\$ 78,065	\$ 138,961	\$ 72,745	\$ 8,777
								ᠰ	
	The same of the sa				1				

### 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)	D
301	Organization		%	(0)	%
302	Franchises		%		%
304	Structure and Improvements	40	%	2 50	9/6
305	Collecting and Impounding Reservoirs		%		%
306	Lake, River and Other Intakes		%		%
307	Wells and Springs	40	%	2 50	9/0
308	Infiltration Galleries and Tunnels		%		%
309	Supply Mains	40	%	2 50	%
310	Power Generation Equipment		%		%
311	Pumping Equipment	40	%	2 50	
320	Water Treatment Equipment	20	%	5 00	
330	Distribution Reservoirs and Standpipes		%		%
331	Transmission and Distribution Mains	40		2 50	
333	Services	25	%	4 00	
334	Meters and Meter Installations	20	%	5 00	
335	Hydrants		%	3 00	9/0
339	Other Plan! / Miscellaneous Equipment		%		%
340	Office Furniture and Equipment		%		%
341	Transportation Equipment	_	%		%
342	Stores Equipment		%		%
343	Tools, Shop and Garage Equipment		%		%
344	Laboratory Equipment		%		%
345	Power Operated Equipment	20	%	5 00	
346	Communication Equipment		%	3 00	9/
347	Miscellaneous Equipment	10	%	10 00	
348	Other Tangible Plant		%	10 00	%
Vater F	Plant Composite Depreciation Rate *		%	Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market	%

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Lake Jose

Lake Josephine / Highlands

# ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT		BALANCE AT BEGINNING		ОТНЕВ	TOTAL
NO.	ACCOUNT NAME	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	- 1
301	Organization	\$	5 241		\$ 241
302	Franchises				1 157
304	Structure and Improvements	32,563	1,15/		101/4
305	Collecting and Impounding				
306	Lake, River and Other Intakes		500		(89)
307	Wells and Springs	1,969	789		700
308	Infiltration Galleries and				1 183
309	Supply Mains	3,617	1,183		1,100
310	Power Generation Equipment		· ·		87
311	Pumpina Equipment	390	/8/		3 385
320	Water Treatment Equipment	58,498	3,385		5,505
330	Distribution Reservoirs and				338
331	Transmission and Distribution	1,519	338		330
333	Services	2,950	444		2 407
334	Meters and Meter Installations	24,076	2,407		101/7
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	2,897			
341	Transportation Equipment	7,875	0		
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	12,686			
344	Laboratory Equipment		100		97
345	Power Operated Equipment	561	16		
346	Communication Equipment		603		189
347	Miscellaneous Equipment	2,460	083		
348	Other Tangible Plant				
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 152,061	\$ 10,704		\$ 10,704
-					

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

UTILITY NAME: AquaSource Utility, Inc. SYSTEM NAME / COUNTY: Lake J

Lake Josephine / Highlands

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

ACCT		PLANT	ASSOCIATED SALVAGE AND	ASSOCIATED COST OF	TOTAL	BALANCE AT END OF YEAR
NO.	ACCOUNT NAME (b)	RETIRED (9)	INSURANCE (h)	REMOVAL (i)	(g-h+i) (j)	(c+f-j) (k)
301	Organization	\$	\$	. \$		\$ 241
302	Franchises					
304	Structure and Improvements					33,720
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,651
308	Infiltration Gallenes and Tunnels					
309	Supply Mains					4,800
310	Power Generation Equipment					
311	Pumping Equipment					477
320	Water Treatment Equipment					61,883
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					1,857
333	Services					3,394
334	Meters and Meter Installations					26,483
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment	(3,364)			(3,364)	(467)
341	Transportation Equipment	(27,875)			(22,875)	(20,000)
342	Stores Equipment					
343	Tools, Shop and Garage Equipment	(32,235)			(32,235)	(22,549)
344	Laboratory Equipment					
345	Power Operated Equipment					658
346	Communication Equipment				•	
347	Miscellaneous Equipment					3,143
348	Other Tangible Plant					
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$ (66,474)		\$	\$ (66,474)	\$ 96,291

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### CONTRIBUTIONS IN AID OF CONSTRUCTION **ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 178,704
Add credits during year: Contributions Received From Capacity,		
Capacity, Main Extensionand Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 178,704

	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.
_	
_	
_	
_	
_	
-	
_	
_	
-	
-	
_	

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### 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)
		<u>s</u>	
otal Credits			N/A

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

DESCRIPTION		WATER
(a)	,	(b)
Balance first of year		
balance list of year	\$	53,984
Debits during year: Accruals charged to Account		0.5.4
Other Debits (specify):		6,541
Total debits		6.541
Credits during year (specify):		
Total credits		
Balance end of year	\$	60.525

# WATER CIAC SCHEDULE "B" ADDITITONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

N/A	DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
Total Credits\$	(a)	PROPERTY (b)	(c)
	Total Credits		\$ .

### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS
	Water Sales:	(0)	(u)	(e)
460	Unmetered Water Revenue			
101.1	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	474	479	\$ 60.134
461.2	Metered Sales to Commercial Customers			2.70
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	474	479	62.836
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	474	479	62,83
460	Other Water Revenues:			
469	Guaranteed Revenues			
470	Forfeited Discounts			
1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			
	Total Water Operating Revenues			\$ 62,836

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

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 16,014	\$ 16.014	s .
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	127		
610	Purchased Water			
615	Purchased Power	8.587	8,587	
616	Fuel for Power Purchased			
618	Chemicals	3 148		
620	Materials and Supplies	1.947		
631	Contractual Services - Engineering	5.500		5.500
632	Contractual Services - Accounting			0,500
633	Contractual Services - Legal			
634	Contractual Services - Mgt Fees	15.363		
635	Contractual Services - Testing	400		
636	Contractual Services - Other	10.284		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense			
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			
667	Regulatory Commission Exp -Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	2,655	2,060	
	Total Water Utility Expenses	\$ 64.025	\$ 26,661	\$ 5.50

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### WATER EXPENSE ACCOUNT MATRIX

.3					
WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8  ADMINISTRATIVE & GENERAL EXPENSES (k)
s .	\$ -	<u> </u>	<u>s</u> -	<u>s</u> -	<u>\$</u> .
					127
3.148					
	1,947				
400					15.363
					10.284
					595
\$ 3,548	\$ 1,947				\$ 26.369

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: La

Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### 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		3,656	183	3,473	
February		3,312	166	3,146	2,667
March		4,361	218	4,143	3,166 3,300
April		4,402	220	4,182	
May		3,784	189	3,595	3,143 3,533
June		2,668	133	2.535	2,431
July		2,946	147	2,799	2,500
August		2,840	142	2.698	2,454
September		2,873	144	2,729	2.843
October		3,064	153	2.911	2,735
November		3,391	170	3,221	2,733
December		3,391	170	3,221	2.670
Total for year		40,688	2.035	38,653	33,835
Vendor Point of delivery  If Water is sold to of utilities below.			es of such		
	N/A				

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	Unknown	111,000	Aquifer

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		300,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank).		Wellhead	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):		Chlorination	
Unit rating (i.e., GPM, pounds	LIME TRE	ATMENT	
per gallon)	N/A	Manufacturer	N/A
	FILTRA	TION	
Type and size of area			
Pressure (in square feet)	N/A	Manufacturer	N/A
Gravity (in GPM/square feet)	N/A	Manufacturer	N/A

SYSTEM NAME / COUNTY:

Lake Josephine / Highlands

YEAR OF REPORT December 31, 1999

### CALCULATON 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	479	479
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10	Turbine	145.0		
12"	Turbine	215.0		

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:			
ERC =	33,835	gallons, divided by	
		gallons per day	
		days	
		ERC's	

JTILITY NAME:	AquaSource	Utility
---------------	------------	---------

SYSTEM NAME / COUNTY:

Lake Josephine / Highlands

Inc

YEAR OF REPORT December 31, 1999

### OTHER WATER SYSTEM INFORMATION

		Furnish information below for each	system. A separate pagesh	ould be supplied where necessary.
1.	Pres	ent ERC's * that system can efficiently serve	e479	
2.1	Max	mum number of ERC's * which can be served	d. 479	
3.	Pres	ent system connection capacity (in ERC's *)	using existing lines.	479
4	Fut	ure system connection capacity (in ERC's *) u	upon service area buildout	479
5	Esti	nated annual increase in ERC's *	5	
6	is th	e utility required to have fire flow capacity?  If so, how much capacity is required?	No None	
7.	Atta	ch a description of the fire fighting facilities.	Hydrants	
8	Des	cribe any plans and estimated completion dat	tes for any enlargements or in	mprovements of this system.
_				
9.	Whe	en did the company last file a capacity analysi	is report with the DEP?	N/A
10	If t	ne present system does not meet the requirer	ments of DEP rules	N/A
	а	Attach a description of the plant upgrade ne	cessary to meet the DEP rule	es
	b	Have these plans been approved by DEP?		N/A
	C.	When will construction begin?	N/A	
	d	Attach plans for funding the required upgrad	ding.	N/A
	е	Is this system under any Consent Order oth	ne DEP?	N/A
11	De	partment of Environmental Protection ID#		FL 5280162
12	W	ater Management District Consumptive Use P	ermit #	N/A
	а	Is the system in compliance with the require	ements of the CUP?	Yes
	b	If not, what are the utility's plans to gain con	npliance?	N/A
$\vdash$	_			

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

# WASTEWATER OPERATION SECTION

### 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.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
	NOWIBER	NUMBER
Kings Cove / Lake	371-S	1
Summit Chase / Lake	371-S	2
Rotunda / Lake	493-S	3
Village Water / Polk	503-S	4
48 Estates (Water Only - Group Omitted) / Lake	N/A	5
Lake Josephine (Water Only - Group Omitted) / Highlands	N/A	6
South Seas / Lee	268-5	7
-		
		-

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

### SCHEDULE OF YEAR END WASTEWATER RATE BASE

NO.	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATE UTILITY (d)
***			
101	Utility Plant In Service Less	S-4(a)	\$ 370,686
	Nonused and Useful Plant (1)		
108 1			_
110.1	Accumulated Depreciation	S-6(b)	137,321
A SECTION AND ADDRESS OF THE PARTY OF THE PA	Accumulated Amortization		_
271	Contributions in Aid of Construction	S-7	158,530
252	Advances for Construction	F-20	
	Subtotal		74,835
272	Add: Accumulated Amortization of Contributions	1	
212		12.0000000	V 2-75 T0000
	in Aid of Construction	S-8(a)	74,390
	Subtotal		149.225
	Plus or Minus	+	
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)	-	5.32
	Other (Specify): Completed Construction not Classified		
	WASTEWATER RATE BASE		\$ 154.54
	UTILITY OPERATING INCOME	S-3	\$ 12.96
A	CHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater)	ater Rate Base)	8 3

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

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-eigth Operating and Maintenance Expense Method.

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	UT	EWATER ILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues			312823 1433
530	Less: Guarenteed Revenue and AFPI	S-9	\$	73,71
530	Less Guarenteed Revenue and AFPI	S-9		
	Net Operating Revenues			73,71
401	Operating Expenses	S-10(a)		42,57
403	Depreciation Expense	S-6(a)		11,23
	Less: Amortization of CIAC	S-8(a)		(4.07
	Net Depreciation Expense			7.15
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			3.31
408.11	Property Taxes		1	5.5
408.12	Payroll Taxes			
408 13	Other Taxes & Licenses			
408	Total Taxes Other Than Income			3.3
409.1	Income Taxes	F-16		7.7
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			60,75
	Utility Operating Income			12,9
	Add Back:	T -	+	
530	Guarenteed Revenue (and AFPI)	"		
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		\$	12.9

WASTEWATER UTILITY PLANT ACCOUNTS

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings Cove / Lake

Organization Franchises Land and Land Rights Land and Land Rights Franchises Land and Land Rights Franchises Land and Land Rights Power Generation Equipment Collection Sewiers - Gravity Special Collecting Structures Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Reuse Services Reuse Enters and Meter Installations Reuse Services Reuse Destribution Reservoirs Reuse Distribution Reservoirs Reuse Distribution Reservoirs Reuse Distribution System Treatment & Disposal Equipment Plant Sewers Outfall Sewer Lines Office Furniture & Equipment Treatment & Disposal Equipment Treatment & Disposal Equipment Treatment & Equipment Treatment & Equipment Tooks, Shop and Garage Equipment Communication Equipment Communication Equipment Communication Equipment Other Tangible Plant	ACCT.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
Earth House   Earth House   Earth House   Earth House   Earth House   Earth House   Earth House   Earth House   Earth	351					\$ 13,315
Structure and Improvements   73,948	352	Franchises				
Structure and Introvenents	353	Land and Land Rights	13,314			13,314
Proved Career Foundation	354	Structure and Improvements	235,948			235,948
Collection Seveirs - Force         40,000           Special Collection Seveirs - Grantly         5,000           Special Collecting Structures         5,000           Reverse Sevires         6,000           Reuse Services         6,000           Reuse Services         6,000           Reuse Distribution Reservoirs         9,785           Reuse Distribution Reservoirs         6,000           Reuse Distribution Reservoirs         6,000           Reuse Distribution Reservoirs         6,000           Reuse Distribution Reservoirs         6,000           Reuse Distribution Reservoirs         7,000           Reuse Distribution Reservoirs         7,000           Reuse Distribution Reservoirs         7,000           Reuse Distribution Reservoirs         7,000           Reuse Distribution Reservoirs         7,718           Outfail Sever Lines         7,718           Outfail Sever Lines         7,718           Office Furniture & Equipment         5,771           Total Value Equipment         40,000           Total Value Equipment         40,001           Mascellaneous Equipment         5,771           Aboratory Equipment         40,001           Communication Equipment         40,001	355	Power Generation Equipment				
Collection Seviers - Cawly         Collection           Services of Collecting Structures         5,000           Flow Measuring Devices         6,000           Flow Measuring Devices         6,000           Row Measuring Devices         9,785           Reuse Services         9,785           Reuse Destribution Reservoirs         8,785           Reuse Destribution Reservoirs         4,000           Reuse Destribution Reservoirs         4,000           Reuse Destribution Reservoirs         2,718           Reuse Destribution Reservoirs         2,718           Part Sever Lines         Other Part / Miscalareous Equipment           Transpired Registration of Chief Part / Miscalareous Equipment         5,771           Transpired Equipment         5,771           Tools, Shop and Garage Equipment         40,835           Miscalareous Equipment         40,835           Miscalareous Equipment         40,835           After Tamplike Part         4           Miscalareous Equipment         4           Amount Value Part         4           Miscalareous Equipment         4           Amount Value Part         4           Amount Value Part         4           Amount Value Part         4 <t< td=""><td>360</td><td>Collection Sewers - Force</td><td>40,000</td><td></td><td></td><td>40,000</td></t<>	360	Collection Sewers - Force	40,000			40,000
Special Cultetring Structures   S,000     Flow Measuring Devices   Fl	361	Collection Sewers - Gravity				
Services to Customers         5,000           Flow Measuring Devices         6           Flow Measuring Devices         6           Flow Measuring Devices         6           Reuse Meters and Meter Installations         6           Reuse Meters and Meter Installations         6           Reuse Meters and Meter Installations         6           Reuse Destribution Recovers         6           Reuse Destribution Recovers         6           Reuse Destribution System         4,000           Testification Recovers         6           Reuse Destribution System         7,718           Reuse Trainment & Equipment         2,718           Dutfall Sewer Lines         7,718           Outfall Sewer Lines         7,711           Tooks, Shop and Garage Equipment         5,771           Tooks, Shop and Garage Equipment         40,835           Accentralization Equipment         40,835           Assert Equipment         40,835           Assert Equipment         40,835           Assert Equipment         40,835           Assert Equipment         40,835           Assert Equipment         40,835           Assert Equipment         40,835           Assert Equipment         40,83	362	Special Collecting Structures				
Flow Measuring Devices	363	Services to Customers	2,000			5,000
Flow Messuring Installations     Reuse Meters and Meter Installations   9,785     Reuse Distribution Reservoirs   4,000     Reuse Transmission and Obstribution Reservoirs   4,000     Reuse Transmission and Obstribution Reservoirs   2,718     Outfall Sewer Lines   2,718     Outfall Sewer Lines   2,718     Other Fauth Miscellaneous Equipment   5,771     Stores Equipment   5,771     Stores Equipment   40,835     Communication Equipment   40,835     Other Tangible Plant   Communication Equipment   40,835     Other Tangible Plant   40,835     Other Tangible Plant   40,835     Other Tangible Plant   40,835     Total Wastewater Plant   5,771     Total Wastewater Plant	364	Flow Measuring Devices				
Received Meteor Installations         Received Meteor           Receiving Weeters and Meteor Installations         9,785           Receiving Weeters and Meteor Installations         9,785           Receiving Weeters and Meteor Installations         9,785           Reuse Distribution Reservoirs         6.000           Reuse Treatment & Disposal Equipment         4,000           Treatment & Disposal Equipment         2,718           Outfall Sewer Lines         2,718           Other Eurniture & Equipment         5,771           Torick Eurniture & Equipment         5,771           Torick Stop and Garage Equipment         6,771           Torick Stop and Garage Equipment         40,835           Rower Operated Equipment         40,835           Other Tangulse Plant         40,835           Total Wastewater Plant         5           Total Wastewater Plant         5	365	Flow Measuring Installations				
Reuse Meters and Meter Installations         9,785         Percentage           Receiving Wells         9,785         Percentage           Purpling Equipment         4,000         Percentage           Reuse Destribution Reservoirs         Reuse Destribution Reservoirs         Percentage           Reuse Destribution Reservoirs         Percentage         Percentage           Destribution System         4,000         Percentage           Data Sewers         Dutfall Sewers         Percentage           Dutfall Sewer Unes         Christope Equipment         Percentage           Ontral Sewers         Christope Equipment         Percentage           Transportation Equipment         Stores Equipment         Percentage           Tokas Equipment         Auguste         Percentage           Laboratory Equipment         Auguste         Percentage           Laboratory Equipment         Auguste         Percentage           Rocentage Equipment         Auguste         Percentage           Amendage         Percentage         Percentage           Auguste         Percentage         Percentage           Auguste         Percentage         Percentage           Auguste         Percentage         Percentage           Auguste	366	Reuse Services		The second second second second second		
Receiving Wells         Pacelylined           Pumping Equipment         9,785           Reuse Distribution Reservoirs         6,785           Reuse Distribution Reservoirs         6,786           Reuse Transmission and Destribution System         4,000           Destribution System         4,000           Treatments of Equipment         2,718           Plant Sewer Lines         00ther Brant Miscellaneous Equipment           Offer Funt I Miscellaneous Equipment         5,771           Transportation Equipment         5,771           Stores Equipment         5,771           Laboratory Equipment         40,835           Laboratory Equipment         40,835           Awsellaneous Equipment         40,835           Awselaneous Equipment         40,835           Amscellaneous Equipment         40,835           Other Tangible Plant         2,731           Total Wastewater Plant         2,732	367	Reuse Meters and Meter Installations				
Pumping Equipment         9,785           Reuse Distribution Reservoirs         Reuse Distribution Reservoirs           Reuse Distribution Reservoirs         4,000           Destribution System         4,000           Treatment & Disposal Equipment         2,718           Outfall Sewers         2,718           Outfall Sewers         2,718           Outfall Sewers         2,718           Office Furniture & Equipment         5,771           Transportation Equipment         5,771           Tooks, Shop and Garage Equipment         40,835           Laboratory Equipment         40,835           Miscellameous Equipment         40,835           Miscellameous Equipment         40,835           Other Tangble Plant         \$ 13,731	370	Receiving Wells				
Reuse Distribution Reservoirs         Reuse Distribution Reservoirs           Reuse Transmission and Distribution System         4,000           Reuse Transmission and Distribution System         2,718           Plant Sewer Lines         2,718           Outfall Sewer Lines         2,721           Other Plant / Miscellaneous Equipment         5,771           Transportation Equipment         5,771           Laboratory Equipment         40,835           Laboratory Equipment         40,835           Communication Equipment         40,835           Miscellaneous Equipment         40,835           Other Tangible Plant         \$ 357,371	371	Pumping Equipment	6,785			9,785
Reuse Transmission and Distribution System         4,000           Treatment & Disposal Equipment         4,000           Plant Sewers         2,718           Outfall Sewer Lines         2,718           Other Plant / Miscellaneous Equipment         5,771           Transpotablon Equipment         5,771           Tools, Shop and Garage Equipment         40,835           Laboratory Equipment         40,835           Communication Equipment         40,835           Miscellaneous Equipment         40,835           Communication Equipment         40,835           Other Tanglole Plant         \$ 337,371	374	Reuse Distribution Reservoirs				
Distribution System	375	Reuse Transmission and				
Treatment & Disposal Equipment   4,000		Distribution System				
Plant Sewers         Plant Sewers           Outfall Sewer Lines         Outfall Sewer Lines           Other Plant / Miscellaneous Equipment         2,718           Office Furniture & Equipment         5,771           Transportation Equipment         5,771           Stores Equipment         40,835           Laboratory Equipment         40,835           Communication Equipment         40,835           Miscellaneous Equipment         40,835           Other Tangible Plant         \$           Total Wastewater Plant         \$	380	Treatment & Disposal Equipment	4,000			4,000
Outfall Sewer Lines         2,718         Plant / Miscellaneous Equipment         2,718         Plant / Miscellaneous Equipment         Plant / Miscellaneous Equipme	381	Plant Sewers				
Other Plant / Miscellaneous Equipment         2,718         Plant / Miscellaneous Equipment           Transportation Equipment         5,771         Profession Equipment           Stores Equipment         1 Tools, Shop and Garage Equipment         40,835           Laboratory Equipment         40,835         40,835           Communication Equipment         Amscellaneous Equipment         40,835           Other Tangible Plant         \$ 357,371         \$ 357,371           Total Wastewater Plant         \$ 357,371         \$ 37,371	382	Outfall Sewer Lines				
Office Furniture & Equipment         5,771           Transportation Equipment         5,771           Stores Equipment         6           Tools, Shop and Garage Equipment         40,835           Laboratory Equipment         40,835           Communication Equipment         40,835           Miscellaneous Equipment         40,835           Other Tangible Plant         \$           Total Wastewater Plant         \$	389	Other Plant / Miscellaneous Equipment	2,718			2,718
Transportation Equipment         5,771           Stores Equipment         1 cols, Shop and Garage Equipment           Laboratory Equipment         40,835           Communication Equipment         40,835           Miscellaneous Equipment         40,835           Other Tangible Plant         337,371           Total Wastewater Plant         \$ 13,315	390	Office Furniture & Equipment				
Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Laboratory Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Plant Total Wastewater Plant  Total Wastewater Plant  Stores Equipment 40,835 Total Wastewater Plant  \$ 13,315 \$ \$ \$	391	Transportation Equipment	5,771			5,771
Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Plant Total Wastewater Plant  Total Wastewater Plant  Total Wastewater Plant  Total Wastewater Plant  Total Wastewater Plant  Total Wastewater Plant  Total Wastewater Plant  Total Wastewater Plant  Total Wastewater Plant  Total Wastewater Plant	392	Stores Equipment				
Laboratory Equipment         40,835         8         8         9         9         9         9         9         9         9         9         9         9         9         3 <td>393</td> <td>Tools, Shop and Garage Equipment</td> <td></td> <td></td> <td></td> <td></td>	393	Tools, Shop and Garage Equipment				
Power Operated Equipment         40,835         8           Communication Equipment         40,835         8           Miscellaneous Equipment         Other Tangible Plant         \$           Total Wastewater Plant         \$         13,315         \$         337,371	394	Laboratory Equipment				
Communication Equipment         40,835           Miscellaneous Equipment         Other Tangible Plant           Total Wastewater Plant         \$ 13,315	395	Power Operated Equipment				
Miscellaneous Equipment         40,835           Other Tangible Plant         \$ 357,371         \$ 13,315         \$ 33,315         \$	396	Communication Equipment				
Other Tangible Plant         \$ 357,371         \$ 13,315         \$ \$           Total Wastewater Plant         \$	397	Miscellaneous Equipment	40,835			40,835
\$ 13,315 \$ \$	398	Other Tangible Plant				
		Total Wastewater Plant				

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

Kings Cove / Lake

UTILITY NAME: AquaSource Utility, Inc. SYSTEM NAME / COUNTY: Kings C

	.7	03		ION GENERAL	(m)							_	_				T	T		T			T				T	166.3	1///6						40,835		\$ 46,606	
	9.	RECLAIMED	WASTEWATER	DISTRIBUTION	(E)		*																	_	_												•	
	'n	RECLAIMED	WASTEWATER	TREATMENT	(k)			•																													•	
MATRIX	4.	TREATMENT	AND	DISPOSAL	C)			\$ 13,314	235,948															4,000													\$ 253,262	
WASTEWATER UTILITY PLANT MATRIX	.3		SYSTEM	PUMPING	E)															6,785																	\$ 9,785	
WASTEWATE	.2			COLLECTION	(h)			•			40,000			2,000																							\$ 45,000	
	1.	!		INTANGIBLE	PLANT (g)	\$ 13,315																					2,718										\$ 16,033	
					ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment & Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant / Miscellaneous Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
				ACCT.	NO.	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

S-4(b) GROUP 1

UTILITY NAME:	AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

### 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		%		%
352	Franchises		%		%
354	Structure and Improvements	40	%	2.50	%
355	Power Generation Equipment		%		%
360	Collection Sewers - Force	40	%	2.50	%
361	Collection Sewers - Gravity		%		%
362	Special Collecting Structures		%		9/
363	Services to Customers	40	%	2.50	9
364	Flow Measuring Devices		%		9
365	Flow Measuring Installations		%		9
366	Reuse Services		%		9
367	Reuse Meters and Meter Installations		%		9
370	Receiving Wells		%		0
371	Pumping Equipment	40	%	2 50	0
374	Reu a Distribution Reservoirs		%		0
375	Reuse Transmission and Distribution System		%		0
380	Treatment & Disposal Equipment	40	%	2 50	c
381	Plant Sewers		%		
382	Outfall Sewer Lines		%		•
389	Other Plant / Miscellaneous Equipment	10	%	10 00	
390	Office Furniture & Equipment		%		
391	Transportation Equipment	5	%	20 00	(
392	Stores Equipment		%		•
393	Tools, Shop and Garage Equipment		%		•
394	Laboratory Equipment		%		
395	Power Operated Equipment		%		(
396	Communication Equipment		%		
397	Miscellaneous Equipment	18	%	5 56	
398	Other Tangible Plant		%		
Nastev	vater 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.

December 31, 1999 YEAR OF REPORT

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings Co

Kings Cove / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT.         ACCEULAR ANCE         ACCEULAR ANCE         ACCEULAR ANCE         TOTAL         TOTAL           (4)         (4)         (7)         (4)         (6)         (7)         (16)         (6)         (10)           (5)         Opportation         (6)         (7)         (6)         (6)         (7)         (16)         (6)         (7)         (16)         (6)         (7)         (16)         (7)         (16)         (7)         (16)         (7)         (16)         (7)         (16)         (7)         (16)         (7)         (16)						
COUNT NAME  (c) (c) (d) (d+e) (d) (d) (d) (f) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g	ţ		BALANCE AT BEGINNING		OTHER	TOTAL
(b) (c) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(q + e)
System 1,100 100 5,899 5,899 5,899 5,899 5,899 5,899 7,310 1,232 2,270 1,154 5,122 2,270 5,125 5,220 5,270 5	(8)	(b)	(c)	(p)		
System 1,732 2,899  System 1,732 245  System 1,732 272  The state of t	351	Organization			•	
System 1,732 2,455  System 1,100 100  System 1,132 2,45  I,732 2,72  I,731 1,154  I,731 1,154  I,732 2,1270  Statem 1,1522 2,1270  Statem 1,1600 S 11,231 S 1	352	Franchises		000		2 800
System 1,737 1,235 1,235 1,235 1,235 1,232 2,45 1,792 2,722 1,792 2,722 1,792 2,722 1,731 1,154	354	Structure and Improvements	94,538	5,839		COL
System 1,732 125 125 125 125 125 125 125 125 125 12	355	Power Generation Equipment				000 1
System 1,732 245  System 1,100 100  Int 1,732 272  Int 1,731 1,154  Is 125,222 2,270  Is 126,090 \$ 11,231 \$ \$	360	Collection Sewers - Force	8,600	1,000		1,000
System 1,792 245  1,792 272  ont 1,792 272  ont 1,792 272  ont 1,792 272  ont 1,793 1,793 2,270  system 1,	361	Collection Sewers - Gravity				
System 1,732 245 System 1,100 100	362	Special Collecting Structures				361
System 1,732 245  System 1,100 100  II,100 100  II,100 100  II,154  II,154  II,154  II,154  II,131 \$ 1,154  II,131 \$ 1,1531	363	Services to Customers	1,375	125		671
System 1,732 245  System 1,100 100  Int 1,792 272  Int 1,731 1,154  Is,222 2,270  \$ 126,090 \$ 11,231 \$ \$ 11	364	Flow Measuring Devices				
System  1,732  245  1,732  245  1,700  100  1,792  272  1,731  1,154  2,270  2,270  2,270  2,11,231  3,11,231  3,11,231  3,11,231  3,11,231	365	Flow Measuring Installations				
System 1,732 245 245	366	Reuse Services				
System 1,732 245 245 245 272 272 272 272 272 272 272 272 272 27	367	Reuse Meters and Meter Installations				
System 1,732 245 245 245 245 245 245 245 245 245 24	370	Receiving Wells				245
System 1,100 100 100 100 101 1,792 272 272 273 2 2,270	371	Pumping Equipment	1,732	245		C+7
System 1,100 100 100 100 100 101 1,792 272 272 273 2 272 2 273 2 2 273	374	Reuse Distribution Reservoirs				
1,100 100 100 100 100 101 1,792 272 272 2,270 \$ 11,231 \$ 1,1,231 \$ 1,1,231	375	Reuse Transmission and Distribution System				1001
int 1,792 272 272 272 272 2,270 \$ 11,231 \$ 1,1331 \$ 1,1331	380	Treatment & Disposal Equipment	1,100	100		001
nnt 1,792 272 272 272 2,270 \$ 11,231 \$ \$	381	Plant Sewers				
1,792 2/12  1,731 1,154  1,154  1,154  1,154  1,154  1,154  1,1531  \$ 126,090 \$ 11,231 \$ \$	382	Outfall Sewer Lines				37.2
1,731 1,154 1,154 1,1531 \$ \$	389	Other Plant / Miscellaneous Equipment	1,792	7/7		7/7
\$ \$ 15,222 2,270 \$ \$ 126,090 \$ \$ 11,231	390	Office Furniture & Equipment		731.		1 154
11. 25 - 25.270	391	Transportation Equipment	1,731	1,134		
2,270 \$	392	Stores Equipment				
\$ - \$ 15,222	393	Tools, Shop and Garage Equipment				
2,270 \$ 15,212 \$ 11,231	394	Laboratory Equipment				
\$ 126,090 \$ 11,231 \$	395	Power Operated Equipment				
\$ 126,090 \$ 11,231 \$	396	Communication Equipment		055 5		076.6
\$ 126,090 \$ 11,231 \$	397	Miscellaneous Equipment	15,222	0/7'7		2 7 7 7
\$ 126,090 \$ 11,231 \$ \$	398	Other Tangible Plant				
	Total Dep	yredable Wastewater Plant in Service				

Specify nature of transaction
Use ( ) to denote reversal entries

UTILITY NAME AquaSource Utility, Inc. SYSTEM NAME / COUNTY: King

Kings Cove / Lake

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

YEAR OF REPORT December 31, 1999

				(==)		
				COST OF		BALANCE
_			SALVAGE	REMOVAL	TOTAL	AT END
ACCT.		PLANT	AND	AND OTHER	CHARGES	OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-k)
(a)	(p)	(6)	(H)	()	(Đ	(¥)
351	Organization	~	\$	~	\$	\$ 166
352	Franchises					
354	Structure and Improvements					100,437
355	Power Generation Equipment					
360	Collection Sewers - Force					009'6
361	Collection Sewers - Gravity					
362	Special Collecting Structures					
363	Services to Customers					1,500
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					1,977
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					1,200
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					2,064
330	Office Furniture & Equipment					
391	Transportation Equipment					2,885
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					17,492
398	Other Tangible Plant					
Total De	Total Depreciable Wastewater Plant in Service				•	\$ 137,321
				Y		

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 158,530
Add credits during year: Contributions Received From Capacity,		
Capacity, Main Extensionand Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits	•	
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 158,530

	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.
_	
_	
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_	
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_	

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

### 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)
		\$	<u>s</u>
Total Credits			N/A

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

DESCRIPTION (a)	WAS	TEWATER (b)
Balance first of year	\$\$	70.316
Debits during year: Accruals charged to Account Other Debits (specify):		4.074
Total debits		4074
Credits during year (specify):		4,074
Total credits		
Balance end of year	\$	74,390

UTILITY NAME:	AquaSource	Utility,	Inc
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SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

### WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WASTEWATER (c)
None		\$
Total Credits		\$

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Kings Cove / Lake

YEAR OF REPORT December 31, 1999

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	WASTEWATER SALES			
	Flat Rate Revenues:	T ====		
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	186	191	\$ 73.719
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	186	191	73,719
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	186	191	\$ 73.719
	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 of	or AFPI)		!
	Total Other Wastewater Revenues			\$

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

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:	T	· -	T
540.1	Residential Reuse Revenues			\$ .
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540 5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues		-	
544	Reuse Revenues From Other Systems		<del>                                     </del>	
	Total Reclaimed Water Sales			
	Total Wastewater Operating Revenues			\$ 73.71

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Kings Cove / Lake

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TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	S									713																				5 713	
TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	\$ 2,056					2,352	10,089		289						940															\$ 15,726 \$	
.4 PUMPING EXPENSES - MAINTENANCE (9)	Ī																									_					
PUMPING EXPENSES - OPERATIONS (f)																															
SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	S																												4,170	\$ 4,170	
COLLECTION EXPENSES - OPERATIONS (d)	\$																		30										428	\$ 458	
CURRENT YEAR (c)	\$ 2.056			617		2,352	10,089		289	713				8,266	940	12,622			30										4,598	\$ 42.572	
ACCOUNT NAME (b)	Salanes and Wages - Employees	Salaries and Wages - Officers.	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services - Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expense	Insurance - Vehicle	Insurance - General Liability	Insurance - Workmens Comp	Insurance - Other	Advertising Expense	Regulatory Commission Expenses -	Amortization of Rate Case Expense	Regulatory Commission Exp. Other	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
ACCT. NO.	Sala	Sala	Dire	Emp	Purc	Slud	Pur	Fue	Che	Mat	S	Con	Con	Con	Con	Con	Rent	Rent	Tran	Insu	Insu	Insu	Insu	Adve	Reg	Amo	Reg	Bad	Misc	Total	

UTILITY NAME: AquaSource Utility, Inc SYSTEM NAME / COUNTY: Kings Cove / Lake

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RECLAIMED RECLAIMED RECLAIMED WATER WATER CUSTOMER ADMIN. & TREATMENT TREATMENT DISTRIBUTION CENERAL EXPENSES.  EXPENSE EXPENSES OPERATIONS (II) (III) S (III)			7	a	a	40	11	12
ACCOUNT NAME   CUSTOMER   TREATMENT   WATER   WATER					RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
ACCOUNT NAME					WATER	WATER	WATER	WATER
ACCOUNT NAME EXPENSES CHERRAL EXPENSES CREATIONS MINTERNANCE (CANDITORNAME EXPENSES OPERATIONS MINTERNANCE (CANDITORNAME EXPENSES OPERATIONS (CANDITORNAME) (CANDITORNAME EXPENSES OPERATIONS (CANDITORNAME EXPENSES OPERATIONS (CANDITORNAME EXPENSES OF EXPENSES (CANDITORNAME EXPENSES OF EXPENSES (CANDITORNAME EXPENSES OF EXPENSES O			CUSTOMER	ADMIN. 8	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries and Wages - Employees   Salaries	ICCT.		ACCOUNTS	GENERAL	EXPENSES -	EXPENSES -	EXPENSES.	EXPENSES -
Salaries and Wages - Chickers.  Salaries and Wages - Chickers.  Directors and Majority Stochholders  Directors and Majorit	NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
Salaries and Wages - Cifficers.         \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .	(a)	(p)	(i)	(k)	(1)	(m)	(u)	(0)
Salares and Wages - Officers  Employee Pensions and Benefits  Eurplased Sewage Treatment Sudge Removal Expense Purchased Sewage Treatment Purchased Sewage Treatment Sudge Removal Expense Materials Budge Treatment Contractual Services - Legal Contractual Services - Legal Contractual Services - Cheric Remain of Edupment Transportation Expense Americance - Workmens Comp Insurance - Workmens Comp Insurance - Workmens Comp Regulatory Commission Expense Americance Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense	701	Salaries and Wages - Employees					. s	\$
Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Studge Removal Expense Fuch seed Sewage Treatment Studge Removal Expense Fuch seed Sewage Treatment Chemicals Materials and Supplies Contractual Services - Regineening Contractual Services - Regineening Contractual Services - Maj Fees Contractual Services - Maj Fees Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expense Insurance - Volvichers Comp Insurance - Volvicers Comp Insurance - Volvicers Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Miscellaneous Expenses Regulatory Commission Exp. Other Miscellaneous Expenses	703	Salaries and Wages - Officers,						
Furployee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Purchased Power Purchased Power Cuel for Power Purchased Contractual Services - Engineering Contractual Services - Legimenting Contractual Services - Testing Contractual Services -		Directors and Majority Stockholders						
Purchased Sewage Treatment Sludge Removal Expense Purchased Purchased Purchased Purchased Chemical Services - Engineering Contractual Services - Legal Contractua	704	Employee Pensions and Benefits		617				
Sindge Removal Expense Purchased Power Fuel for Power Funchased Chemicals Materials and Supples Contractual Services - Engureering Contractual Services - Mat Fees Contractual Services - Mat Fees Contractual Services - Testing Contractual Services - Utility Contractual Services - Utility Contractual Services - Utility Rental of Building/Real Property Rental Option Building/Real Property Rental Property Re	710	Purchased Sewage Treatment						
Purchased Power Chemicals Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Cher Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Rental of Building/Rea Property Returance - Workmens Comp Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Other Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Miscellaneous Expense	711	Sludge Removal Expense						
Puel for Power Purchased Charlesis Materials and Supplies Contractual Services - Engineering Contractual Services - Lagal Contractual Services - May Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of BuildingReal Property Rental of Equipment Transportation Expense Insurance - Workmens Comp Insurance - Other Requiatory Commission Expense - Amortization of Rate Case Expense Requiatory Commission Expense - Amortization of Rate Case Expense Requiatory Commission Expense - Amortization of Rate Case Expense Requiatory Commission Expense - Amortization of Rate Case Expense Requiatory Commission Expense - Amortization of Rate Case Expense Requiatory Commission Expense	715	Purchased Power						
Materials and Supplies  Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Mat Fees Contractual Services - Legal Contractual Services - Cheric Contractual Services - Cheric Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Transportation Expense Insurance - Workmens Comp Insurance - Other Anvertaing Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Bad Oebt Expense Miscellaneous Expenses Miscellaneous Expenses	716	Fuel for Power Purchased						
Materials and Supplies Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Transportation Expense Insurance - Vehicle Insurance - Vehicle Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Expense Amortration of Rate Case Expense Regulatory Commission Expense Maceilaneous Expenses	718	Chemicals						
Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Other Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Building/Real Property Rendario Commission Expense Regulatory Commission Expense Regulatory Commission Expense Mascellaneous Expenses Mascellaneous Expenses	720	Materials and Supplies						
Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing Contractual Services - Testing Contractual Services - Testing Contractual Services - Testing Contractual Services - Testing Contractual Services - Testing Contractual Services - May Fees Contractual Services - May Fees Contractual Services - May Fees Contractual Services - May Fees Contractual Services - May Fees Rental of BuildingReal Property Rental of BuildingReal Property Rental of Equipment Transportation Expense Insurance - Vehicle Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses Regulatory Commission Expense Miscellaneous Expenses Miscellaneous Expense	731	Contractual Services - Engineering						
Contractual Services - Legal Contractual Services - May Fees Contractual Services - Testing Contractual Services - Testing Contractual Services - Other Rental of BuildingFreal Property Rental of Equipment Transportation Expense Insurance - Vehicle Insurance - Vehicle Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Miscellaneous Expense	732	Contractual Services - Accounting						
Section   Services - Mgt Fees   8,266	733	Contractual Services - Legal						
Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expense Insurance - Vehicle Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Exp - Other Bad Debt Expense Regulatory Commission Exp - Other Bad Debt Expense Regulatory Commission Exp - Other Bad Debt Expense	734	Contractual Services - Mgt Fees		8,266				
12.622   Contractual Services - Other   Rental of Building/Real Property   Rental of Building/Real Property     Rental of Equipment   Transportation Expense   Insurance - Vehicle   Insurance - Vehicle   Insurance - Other   Advertising Expense   Regulatory Commission Expense   Regulatory Commission Exp - Other   Bad Debt Expense   Regulatory Commission Exp - Other   Bad Debt Expense   Regulatory Commission Exp - Other   Bad Debt Expense   Regulatory Commission Exp - Other   Bad Debt Expense   Regulatory Commission Exp - Other   Bad Debt Expense   Regulatory Commission Exp - Other   Regulatory Commi	735	Contractual Services - Testing						
Rental of Building/Real Property Rental of Equipment Transportation Expense Insurance - Vehicle Insurance - Other Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense	736	Contractual Services - Other		12,622				
Rental of Equipment Transportation Expense Insurance - Vehicle Insurance - Other Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Exp - Other Bad Debt Expense Miscellaneous Expenses	741	Rental of Building/Real Property						
Transportation Expense Insurance - Vehicle Insurance - Other Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense	742	Rental of Equipment						
Insurance - Vehicle Insurance - General Liability Insurance - Workmens Comp Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense	250	Transportation Expense						
Insurance - General Liability Insurance - Workmens Comp Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Miscellaneous Expenses	226	Insurance - Vehicle						
Insurance - Workmens Comp Insurance - Other Advertising Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Miscellaneous Expenses	757	Insurance - General Liability						
Advertising Expense Advertising Expense Regulatory Commission Expense Amortization of Rate Case Expense Regulatory Commission Exp - Other Bad Debt Expense Miscellaneous Expenses	758	Insurance - Workmens Comp						
Advertising Expense Regulatory Commission Expense Amortization of Rate Case Expense Regulatory Commission Exp -Other Bad Debt Expense Miscellaneous Expenses	759	Insurance - Other						
Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp -Other Bad Debt Expense Miscellaneous Expenses	260	Advertising Expense						
Amortization of Rate Case Expense Regulatory Commission Exp -Other Bad Debt Expense Miscellaneous Expenses	992	Regulatory Commission Expenses -						
Regulatory Commission Exp -Other Bad Debt Expense Miscellaneous Expenses		Amortization of Rate Case Expense						
Bad Debt Expense Miscellaneous Expenses	191	Regulatory Commission Exp -Other						
Miscellaneous Expenses	270	Bad Debt Expense						
	775	Miscellaneous Expenses						
\$ 21.505 \$ . \$ \$ . \$ . \$		Total Wastewater Utility Expenses		\$ 21,505				S

UTILITY NAME: AquaSource Utility, Inc

SYSTEM NAME / COUNTY: Kings Cove / Lake

### CALCULATON 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	191	191
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215 0		

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to deterine 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 day.

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:				
	(	14,020,000	/ 365 days ) / 280 gpd =	137
		(total gallons treated)	_	

UTILITY	NAME:	AquaSource	Utility.	Inc

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT December 31, 1999

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	55,000	
Basis of Permit Capacity (1)	AADF	
Manufacturer	Unknown	
Type (2)		
Hydraulic Capacity	55,000	
Average Daily Flow	38,411	
Total Gallons of Wastewater Treated	14,020,000	
Method of Effluent Disposal	Percolation 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 I	Utility, Inc.	
SYSTEM NAME	COUNTY	Kings Cove / Lake	•

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate pageshould be supplied where necessary
Present ERC's * that system can efficiently serve.     191
Maximum number of ERC's * which can be served.     191
3 Present system connection capacity (in ERC's *) using existing lines. 191
4 Future system connection capacity (in ERC's *) upon service area buildout. 191
5. Estimated annual increase in ERC's . None
Describe any plans and estimated completion dates for any enlargements or improvements of this system.  None
7 If the utility uses reuse as a means of effluent disposal, 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?  No
If so, when? N/A
Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with the D N/A
10 When did the company last file a capacity analysis report with the DEP? Unknown
In the present system does not meet the requirements of DEP rules:     a. Attach a description of the plant upgrade necessary to meet the DEP rules.     b. Have these plans been approved by DEP?  N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading. N/A
e. Is this system under any. Consent Order othe DE N/A
11. Department of Environmental Protection ID # DO 35-24536

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

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### SCHEDULE OF YEAR END WASTEWATER RATE BASE

NO.	ACCOUNT NAME	REF. PAGE	WASTE	
(a)	(b)	(c)	(d	)
101	Utility Plant In Service	S-4(a)	\$ 1	83,931
	Less		_	
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	S-6(b)		79,082
110.1	Accumulated Amortization			
271	Contributions in Aid of Construction	S-7	1	43,377
252	Advances for Construction	F-20		
	Subtotal			38,528)
	Add:			
272	Accumulated Amortization of Contributions			
	in Aid of Construction	S-8(a)	= 3	62,354
	Subtotal		_	23,826
	Plus or Minus:		+	
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			4,593
	Other (Specify):			
	WASTEWATER RATE BASE		\$	28.419
	UTILITY OPERATING INCOME	S-3	<u>s</u>	4.869
HIEVED	RATE OF RETURN (Wastewater Operating Income/Wastewater Rate	Bas		17.13

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-eight Operating and Maintenance Expense Method. UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### WASTEWATER OPERATING STATEMENT

ACCT.	40000007	REF.	WASTE	WATER
(a)	ACCOUNT NAME	PAGE	UTI	LITY
(-)	UTILITY OPERATING INCOME	(c)	(	d)
400	Operating Revenues	S-9	s	49.30
530	Less: Guarenteed Revenue and AFPI	S-9		49.30
	Net Operating Revenues			VANCOUR SE
	The operating Nevertues			49.30
401	Operating Expenses	S-10(a)	-	36.74
403	Depreciation Expense	5.5(0)		
,	Less Amortization of CIAC	S-6(a) S-8(a)		(5.70
	N.S. 5			(5.7)
	Net Depreciation Expense			2,58
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1	2.2
408 11	Property Taxes			2.2
408.12	Payroll Taxes			
408.13	Other Taxes & Licenses			
408	Total Taxes Other Than Income			
409.1	Income Taxes			2,2
410.10	Deferred Federal Income Taxes	F-16		2,8
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			44,4;
	Utility Operating Income			4.8
	Add Back			
530	Guarenteed Revenue (and AFPI)			
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		s	4.86
	Total Utility Operating Income		\$	

UTILITY NAME: AquaSource Utility, Inc.
System NAME / COUNTY: Summit Chase / Lake

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 11,343	\$ 2,436	\$	13,
352	Franchises	250			250
353	Land and Land Rights				
354	Structure and Improvements	959'5			959'5
355	Power Generation Equipment				
360	Collection Sewers - Force	770			770
361	Collection Sewers - Gravity	58,256			58,256
362	Special Collecting Structures				
363	Services to Customers	9,248			9,248
364	Flow Measuring Devices				
365	Flow Measuring Installations	860'8			860'8
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	956'62			956'62
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment	5,770			5,770
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	2,148			2,148
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 181,495	\$ 2,436		\$ 183,931
NOTE: An	Any activities to the recipient of the most second to another me	has must be footnoted			

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

WASTEWATER UTILITY PLANT MATRIX

Summit Chase / Lake

UTILITY NAME: AquaSource Utility, Inc. System NAME / COUNTY: Suminit

	_	_	_	_	_	_	_	-	_	_	-									_							_		_					-	
.,	GENERAL	PLANT (m)	(m)		-																						5,770						2,148		7,918
.6 RECLAIMED WASTEWATER	DISTRIBUTION	PLANT	(3)																										_1		_1				\$
.5 RECLAIMED WASTEWATER	TREATMENT	PLANT	(K)			•																													-
.4 TREATMENT AND	DISPOSAL	PLANT	6)				5,656																												959'5
.3 CVCTEM	PUMPING	PLANT	Ξ			•												956'62																	956'62 \$
.2	COLLECTION	PLANT	(h)						770	58,256		9,248		860'8																					\$ 76,372
1.	INTANGIBLE	PLANT	(6)	\$ 13,779	250																														\$ 14,029
		ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	How Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment & Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant / Miscellaneous Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
	ACCT.	NO.	7		352	Г	354	Г	Г	Г		363		365 F		367	370	Г	374	Г			381	382		390			П		395 F	396	397	398	

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

SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT December 31, 1999

### 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		%	
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		%	
363	Services to Customers	34	%	2.94
364	Flow Measuring Devices		%	
365	Flow Measuring Installations	25	%	4.00
366	Reuse Services		%	
367	Reuse Meters and Meter Installations		%	
370	Receiving Wells		%	-
371	Pumping Equipment	18	%	5.56
374	Reuse Distribution Reservoirs		%	-
375	Reuse Transmission and			
	Distribution System		%	
380	Treatment & Disposal Equipment		%	
381	Plant Sewers		%	
382	Outfall Sewer Lines		%	
389	Other Plant / Miscellaneous Equipment		%	
390	Office Furniture & Equipment		%	
391	Transportation Equipment	5	%	20.00
392	Stores Equipment		%	
393	Tools, Shop and Garage Equipment		%	
394	Laboratory Equipment		%	
395	Power Operated Equipment		%	
396	Communication Equipment		%	
397	Miscellaneous Equipment	27	%	3.70
398	Other Tangible Plant		%	

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Sunmit UTILITY NAME:

Summit Chase / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	ANALYSIS OF ENIKIES IN	LTSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION	JEPRECIATION		
		BALANCE			
ACC		AT			TOTAL
NO.	ACCOUNT NAME	OF YEAD	ACCBIAIC	CDEDITE	CREDITS
(a)	(b)	(c)	(p)	(e)	(3-5)
351	Organization	\$	\$ 314	\$	\$ 314
352	Franchises		9		
354	Structure and Improvements	2,122	209		209
355	Power Generation Equipment				
360	Collection Sewers - Force	284	29		50
361	Collection Sewers - Gravity	14,755	1,456		1,456
362	Special Collecting Structures				
363	Services to Customers	2,715	272		272
364	Flow Measuring Devices				
365	Flow Measuring Installations	3,255	324		324
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	45,379	4,446		4,446
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment	1,731	1,154		1,154
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
	Miscellaneous Equipment	252	62		79
398	Other Tangible Plant				
Total Depr	Total Depreciable Wastewater Plant in Service	\$ 70,793	8,289		\$ 8,289
. Spe	Specify nature of transaction				

Use ( ) to denote reversal entries

UTILITY NAME AquaSource Utility, Inc. SYSTEM NAME / COUNTY: SUM

Summit Chase / Lake

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N WATER ACCUMULATED DEPRECIATION (CONT	
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ANALYSIS OF ENTRIES IN	

				COCTOE		RALANCE
				503101	-	100000
			SALVAGE	REMOVAL	TOTAL	AT END
ACCT.		PLANT	AND	AND OTHER	CHARGES	OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-k)
(a)	(b)	(6)	(h)	(ı)	(f)	(k)
351	Organization	\$		. \$	. \$	\$ 314
352	Franchises					9
354	Structure and Improvements					2,331
355	Power Generation Equipment					
360	Collection Sewers - Force					313
361	Collection Sewers - Gravity					16,211
362	Special Collecting Structures					
363	Services to Customers					2,987
364	Flow Measuring Devices					
365	Flow Measuring Installations					3,579
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					49,825
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					
391	Transportation Equipment					2,885
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					631
398	Other Tangible Plant					
Total De	Total Depreciable Wastewater Plant in Service					\$ 79,082
	THE RESIDENCE AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE OW					

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT December 31, 1999

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 143,377
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 143,377

	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
_	

UTILITY NAME:	AquaSource	Utility, Inc.	
SYSTEM NAME	/ COUNTY:	Summit Chase / Lake	

# 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)
		\$	- s
		-	
Total Credits			N/A

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

DESCRIPTION (a)				
Balance first of year	\$	56.648		
Debits during year:				
Accruals charged to Account  Other Debits (specify):		5,706		
Total debits		5,706		
Credits during year (specify):				
Total credits				
Balance end of year	\$	62,354		

UTILITY NAME:	AquaSource	Utility.	Inc.
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SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT December 31, 1999

# WASTEWATER CIAC SCHEDULE "B" ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED.

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WASTEWATER
None		\$ -
Total Credits		<u>s</u> -

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

## 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:	T 7		<u> </u>
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	218	218	\$ 46.13
522.2	Commercial Revenues			3.17
522.3	Industrial Revenues	_		3,11
522.4	Revenues From Public Authorities	_		
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	218	218	49,30
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	218	218	<b>\$</b> 49.30
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			T \$
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 of	or AFPI)		
	Total Other Wastewater Revenues	*		\$

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

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Summit

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

#### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			s
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			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			***************************************
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			
	Total Wastewater Operating Revenues			\$ 49,

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

December 31, 1999 YEAR OF REPORT

UTILITY NAME: AquaSource Utility, Inc SYSTEM NAME / COUNTY: Summit Chase / Lake

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT		CURRENT	COLLECTION EXPENSES.	SUPPLY AND EXPENSES	PUMPING EXPENSES.	PUMPING EXPENSES.	TREATMENT & DISPOSAL EXPENSES.	TREATMENT & DISPOSAL EXPENSES -
NO. (a)	ACCOUNT NAME (b)	YEAR (c)	OPERATIONS (d)	MAINTENANCE (e)	OPERATIONS (f)	MAINTENANCE (g)	OPERATIONS (h)	MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 1,993					\$ 1,993	s
703	Salaries and Wages - Officers,							
	Directors and Majority Stockholders							
704	Employee Pensions and Benefits	598						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	4,051					4,051	
715	Purchased Power	1,430					1,430	
716	Fuel for Power Purchased							
718	Chemicals	1,470					1,470	
720	Materials and Supplies	803						803
731	Contractual Services - Engineering	1,125	1,125					
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	9,687						
735	Contractual Services - Testing	1,114					1,114	
736	Contractual Services - Other	11,884						
741	Rental of Building/Real Property							
742	Rental of Equipment				The second secon			
750	Transportation Expense	30						30
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp.							
759	Insurance - Other							
260	Advertising Expense							
992	Regulatory Commission Expenses -							
	Amortization of Rate Case Expense							
191	Regulatory Commission Exp -Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	2,555		1,586				606
	Total Wastewater Utility Expenses	\$ 36,740	\$ 1,125	1,586			\$ 10,058	1,802

UTILITY NAME: AquaSource Utility, Inc. SYSTEM NAME / COUNTY: Summit Chase / Lake WASTEWATER UTILITY EXPENSE ACCOUNTS

		,	0		0,	.;	4.3
		,.	0.	'n.	2.	:	71.
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
_		CUSTOMER	ADMIN. 8	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES.	EXPENSES -	EXPENSES.	EXPENSES.
Š.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(q)	0)	(k)	(1)	(m)	(n)	(0)
701	Salaries and Wages - Employees						. \$
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits		869				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt Fees		289'6				
735	Contractual Services - Testing						
736	Contractual Services - Other		11,884				
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						
292	Regulatory Commission Expenses -						
	Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses		\$ 22,169				
	The same of the sa	_					

SYSTEM NAME / COUNTY: Summit

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

## CALCULATON OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	218	218
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

## CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to deterine 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 fron the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day

NOTE: Total gallons treated includes both treated and purchased treatment

( 13,250,000	/ 365 days ) / 280 gpd =	130
(total gallons treated)		

UTILITY NAME:	AquaSource	Utility,	Inc.	
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SYSTEM NAME / COUNTY: Summit CI

Summit Chase / Lake

YEAR OF REPORT December 31, 1999

#### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	54,000	
Basis of Permit Capacity (1)	AADF	
Manufacturer	Unknown	
Type (2)	Unknown	
Hydraulic Capacity	54,000	
Average Daily Flow	36,301	
Total Gallons of Wastewater Treated	13,250,000	
Method of Effluent Disposal	Percolation 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	Utility, Inc.	
SYSTEM NAME /	COUNTY:	Summit Chase / Lake	_

# OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate pageshould be supplied where necessary.
Present ERC's * that system can efficiently serve.     218
2 Maximum number of ERC's * which can be served. 218
3 Present system connection capacity (in ERC's *) using existing lines. 218
Future system connection capacity (in ERC's *) upon service area buildout.      218
5. Estimated annual increase in ERC's Built out
Describe any plans and estimated completion dates for any enlargements or improvements of this system.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.  8. If the utility does not engage in reuse, has a reuse feasibility study been completed?  No
If so, when? N/A
9 Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with the D_N/A
10 When did the company last file a capacity analysis report with the DEP? Unknown
11. If the present system does not meet the requirements of DEP rules:
a Attach a description of the plant upgrade necessary to meet the DEP rules
b Have these plans been approved by DEP? N/A
c When will construction begin? N/A
d Attach plans for funding the required upgrading. N/A
e. Is this system under any. Consent Order othe DE. N/A
11. Department of Environmental Protection ID # DO 35-262155

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

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

# SCHEDULE OF YEAR END WASTEWATER RATE BASE

NO.	ACCOUNT NAME (b)	REF. PAGE (c)	, w	ASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$	5,801,693
	Less:	- 1,127	+	0,007,000
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	S-6(b)		1,509,678
110.1	Accumulated Amortization			
271	Contributions in Aid of Construction	S-7		2.088.707
252	Advances for Construction	F-20		
	Subtotal		_	2.203,308
272	Add: Accumulated Amortization of Contributions		+	
	in Aid of Construction	S-8(a)		233,841
	Subtotal			2,437,149
	Plus or Minus:		+	
114	Acquisition Adjustments (2)	F-7	1	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			67,217
	Other (Specify):		_	
	WASTEWATER RATE BASE		<u>s</u>	2,504,366
	UTILITY OPERATING INCOME	S-3	<u>s</u>	330,160
HIEVED	RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Ba	s	1_	13 18

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-eight Operating and Maintenance Expense Method

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

#### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		4 600 007
	Operating Revenues	S-9	\$ 1,638,967
530	Less: Guarenteed Revenue and AFPI	S-9	(148.053
	Net Operating Revenues		1,490,914
401	Operating Expenses	S-10(a)	537,738
403	Depreciation Expense	S-6(a)	174,911
	Less: Amortization of CIAC	S-8(a)	(56,178
	Net Depreciation Expense		118,733
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		67.09
408.11	Property Taxes		151.81
408.12	Payroll Taxes		131,01
408.13	Other Taxes & Licenses		89
408	Total Taxes Other Than Income		219.79
409.1	Income Taxes	F-16	284.48
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		1,160.75
	Utility Operating Income		330,16
	Add Back:		<del> </del>
530	Guarenteed Revenue (and AFPI)		148,05
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		\$ 478.21

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Rotu

Rotunda / Charlotte

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ 400,318	\$	\$ 400,318
352	Franchises	16,080			16,080
353	Land and Land Rights	76,308			76,308
354	Structure and Improvements	22,151			22,151
355	Power Generation Equipment				
360	Collection Sewers - Force	16,279			16,279
361	Collection Sewers - Gravity	1,697,462		(351,116) (1)	1,346,346
362	Special Collecting Structures				
363	Services to Customers	15,175			15,175
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	23,397		(1) (22(1)	22,120
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System		60,984 (2)		60,984
380	Treatment & Disposal Equipment	3,601,976		(1) (28,232) (1)	3,562,744
381	Plant Sewers		and the second s		
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment		62,690 (2)		65,690
390	Office Furniture & Equipment	120,400			120,400
391	Transportation Equipment	70,156		(431) (1)	69,725
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	10,373			10,373
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	65,690	(62,690)		
	Total Wastewater Plant	\$ 5,732,447	\$ 461,302	(392,056)	\$ 5,801,693
		lance Error			
NOTE: An	NOTE: Any adjustments made to reclassify property from one account to another must be footnoted	ust be footnated.			

NUTE: Any adjustments made to reclassify property from one account to another must be footnoted. Notes (1) Reductions per certificate transfer audit (2) Reclassification per Certificate transfer audit

W ASTEWATER UTILITY PLANT MATRIX

Rotunda / Charlotte

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Rotunds

			AL	-				•												_								120,400	69,725			10,373					200,438
7	:		GENERAL	PLANT	(E)			*																				1									\$ 2
9	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	(1)																		60,984														\$ 60,984
5	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(k)			•																													•
.2 .3 .4	TREATMENT	AND	DISPOSAL	PLANT	(D)			\$ 76,308	22,151															3,562,744													\$ 3,661,203
3	?	SYSTEM	PUMPING	PLANT	(3)			•												22,120																	\$ 22,120
2	:		COLLECTION	PLANT	(h)			•			16,279	1,346,346		15,175																							\$ 1,377,800
-	!		INTANGIBLE	PLANT	(6)	\$ 400,318	16,080																				62,690										\$ 479,088
				ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment & Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant / Miscellaneous Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
			ACCT.	NO.	(a)		352	353	354	355		361			364		366		370			375		٦					1	T			395 P		397 N	398 C	

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

#### BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPREC!ATION RATE APPLIED IN PERCENT (100% - d) / c (e)	)
351	Organization		%		%
352	Franchises	40	%	2.50	%
354	Structure and Improvements	40	%	2.50	%
355	Power Generation Equipment		%		%
360	Collection Sewers - Force	40	%	2.50	%
361	Collection Sewers - Gravity	45	%	2.22	%
362	Special Collecting Structures		%		%
363	Services to Customers	40	%	2.50	%
364	Flow Measuring Devices		%		%
365	Flow Measuring Installations		%		%
366	Reuse Services		%		%
367	Reuse Meters and Meter Installations		%		%
370	Receiving Wells		%		%
371	Pumping Equipment	18	%	5.56	%
374	Reuse Distribution Reservoirs		%		9/6
375	Reuse Transmission and				
	Distribution System	35	%	2.86	%
380	Treatment & Disposal Equipment	32	%	3.13	%
381	Plant Sewers		%		%
382	Outfall Sewer Lines		%		%
389	Other Plant / Miscellaneous Equipment	18	%	5.56	%
390	Office Furniture & Equipment	15	%	6.67	%
391	Transportation Equipment	6	%	16.67	9/
392	Stores Equipment		%		%
393	Tools, Shop and Garage Equipment		%		%
394	Laboratory Equipment	16	%	6.25	%
395	Power Operated Equipment		%		%
396	Communication Equipment		%		%
397	Miscellaneous Equipment		%		%
398	Other Tangible Plant		%		%

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Rotunda

Rotunda / Charlotte

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

December 31, 1999 YEAR OF REPORT

			The second secon		
		BALANCE			
		AT			TOTAL
ACCT.		BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(q + e)
(a)	(b)	(c)	(p)	(e)	(£)
351	Organization	\$	\$ 5,004	*	\$ 5,004
352	Franchises	8,423	402		402
354	Structure and Improvements	4,460	554		554
355	Power Generation Equipment				
360	Collection Sewers - Force		407		407
361	Collection Sewers - Gravity	201,113	29,889	(16,725)	13,164
362	Special Collecting Structures				
363	Services to Customers	1,059	379		379
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	8,310	1,230	(102)	1,128
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System		1,744	11,151	12,895
380	Treatment & Disposal Equipment	976,478	111,514	(3,119)	108,395
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment		3,486	44,606	48,092
390	Office Furniture & Equipment	260'09	8,031		8,031
391	Transportation Equipment	29,519	11,623	6,130	17,753
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	2,672	648		648
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	44,606		(44,606)	(44,606)
Total Dep	Total Depreciable Wastewater Plant in Service	\$ 1,337,432	\$ 174,911	\$ (2,665)	\$ 172,246
	Charity matures of transaction DCC transfer and administrate	-	-		

Specify nature of transaction PSC transfer audit adjustments

Use ( ) to denote reversal entries

Note "Other credits" are adjustments per certificate transfer audit

UTILITY NAME AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: ROt

Rotunda / Charlotte

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

December 31, 1999 YEAR OF REPORT

ACCOUNT NAME         PLANT         SALVAGE         REPOYOR         TOTAL           NO         ACCOUNT NAME         RETIRED         (1)         \$         1         \$							
System  Tyname  PLANT  PLANT  PLANT  PLANT  SALVAGE  REHOVAL  TINSURANCE  (I)  S  S  S  S  S  S  S  S  S  S  S  S  S					COST OF		BALANCE
PLANT AND THER CHARGES  VY NAME  RETIRED  S  (a)  (b)  (c)  (d)  (d)  (d)  (d)  (e)  (e)  (f)  (e)  (f)  (f)  (f)  (f				SALVAGE	REMOVAL	TOTAL	AT END
System  Trick  T	ACCT		PLANT	AND	AND OTHER	CHARGES	OF YEAR
5 (9) (h) (l) (g) (g) (h) (g) (h) (g) (h) (g) (h) (h) (h) (h) (h) (h) (h) (h) (h) (h	NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-k)
System  1	(a)	(b)	(6)	(h)	()	(i)	(k)
System  System  It	351	Organization	\$		. \$	\$	\$ 5,004
System  System  1, 1	352	Franchises					8,825
5)-Stem 11.	354	Structure and Improvements					5,014
System  It	355	Power Generation Equipment					
System  System  of the state of	360	Collection Sewers - Force					407
System  System  It	361	Collection Sewers - Gravity					214,277
System of	362	Special Collecting Structures					
System  11  System  2  2  2  2	363	Services to Customers					1,438
System  ont  the state of the s	364	Flow Measuring Devices					
System  It  It  It  It  It  It  It  It  It  I	365	Flow Measuring Installations					
System  Int  Int  Int  Int  Int  Int  Int  In	366	Reuse Services					
System at the state of the stat	367	Reuse Meters and Meter Installations					
System of the control	370	Receiving Wells					
System of the state of the stat	371	Pumping Equipment					9,438
System at the state of the stat	374	Reuse Distribution Reservoirs					
nt	375	Reuse Transmission and Distribution System					12,895
14	380	Treatment & Disposal Equipment					1,084,873
1	381	Plant Sewers					
	382	Outfall Sewer Lines					
	389	Other Plant / Miscellaneous Equipment					48,092
	390	Office Furniture & Equipment					68,823
	391	Transportation Equipment					47,272
	392	Stores Equipment					
	393	Tools, Shop and Garage Equipment					
	394	Laboratory Equipment					3,320
	395	Power Operated Equipment			,		
	396	Communication Equipment					
	397	Miscellaneous Equipment					
	398	Other Tangible Plant					
	Total De	preciable Wastewater Plant in Service			\$		\$ 1,509,678
							The state of the s

#### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 1,759,082
Add credits during year:  Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	S-8(a)	329,625
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		329,625
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 2.088.707

If any prepaid	I CIAC has been collected, prov	ide a supporting schedu	ule showing how the amount is determine
Explain all De	ebits charged to Account 271 du	iring the year below	
		and year below	

UTIL	ITY	NΔ	R.A	E.	
OIL	. 1 1 1	IAW	LA1		

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

# 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)		RGE PER NECTION (c)	Α	MOUNT (d)
Sewer Capacity Charge	191	s	1,716	\$	327,756
Sewer Capacity Charge	1		1,869		1,869
7.10					
Total Credits				\$	329.62

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

ACCOUN' DESCRIPTIO (a)	
Balance first of year	\$ 177,663
Debits during year:	
Accruals charged to Account Other Debits (specify):	56,178
Total debits	56.178
Credits during year (specify):	
Total credits	
Balance end of year	\$ 233,841

UTILITY	NAME:	AquaSource	Utility, Inc	

SYSTEM NAME / COUNTY: Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

#### WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WASTEWATER (c)
None		\$ -
Total Credits		\$ -
		Westernam Washington and American

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

## 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	3,001	3,168	\$ 1,075,559
522.2	Commercial Revenues	45	59	82.58
522.3	Industrial Revenues			
522 4	Revenues From Public Authorities	-		
522.5	Multiple Family Dwelling Revenues (Units)	35	35	39,71
522	Total Measured Revenues	3,081	3,262	1,197.85
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	3,081	3,262	\$ 1,197,85
	OTHER WASTEWATER REVENUES	-		
530	Guaranteed Revenues			\$ 148,05
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 of	or AFPI)		
	Total Other Wastewater Revenues			\$ 148.05

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

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

#### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			Г
540.1	Residential Reuse Revenues			s
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			
-	Measured Reuse Revenues:			<del> </del>
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues	3	3	293.00
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			293,06
544	Reuse Revenues From Other Systems			<del> </del>
	Total Reclaimed Water Sales	•		293,06
	Total Wastewater Operating Revenues			\$ 1.638.9

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Rotunda / Charlotte

WASTEWATER UTILITY EXPENSE ACCOUNTS

872 \$ 615 978 61		COLLECTION EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) \$	PUMPING EXPENSES - OPERATIONS (f) \$ .	PUMPING EXPENSES - MAINTENANCE (g) S	5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h) \$ 168.872  17.241 50.775 50.775	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (1)
Contractual Services - Mgt. Fees Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expense	42,410 42,410 25,087 6,295	2,460		4,194		39,950	
Insurance - Vehicle Insurance - General Liability Insurance - Workmens Comp Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Expense							
Bad Debt Expense Miscellaneous Expenses Total Wastewater Utility Expenses	15,160	\$ 7,014	1,146	\$ 16,380		\$ 279,816	6.709

UTILITY NAME: AquaSource Utility, Inc. SYSTEM NAME / COUNTY: Rotunda / Charlotte WASTEWATER UTILITY EXPENSE ACCOUNTS

MAINTENANCE DISTRIBUTION EXPENSES . RECLAIMED WATER 0 DISTRIBUTION OPERATIONS EXPENSES -RECLAIMED WATER Ξ MAINTENANCE RECLAIMED TREATMENT EXPENSES -WATER Ê OPERATIONS RECLAIMED TREATMENT EXPENSES -WATER 50.615 146,119 25,087 291 222,112 EXPENSES ADMIN. & GENERAL 8 CUSTOMER ACCOUNTS EXPENSE ACCOUNT NAME Directors and Majority Stockholders Contractual Services - Engineering Amortization or Rate Case Expense Regulatory Commission Expenses Regulatory Commission Exp.-Other Contractual Services - Accounting Salanes and Wages - Employees **Employee Pensions and Benefits** Contractual Services - Mgt Fees Total Wastewater Utility Expenses Rental of Building/Real Property (p) Salaries and Wages - Officers, Purchased Sewage Treatment Contractual Services - Testing Contractual Services - Legal Insurance - Workmens Comp Contractual Services - Other Insurance - General Liability Sludge Removal Expense Fuel for Power Purchased Miscellaneous Expenses Transportation Expense Materials and Supplies Rental of Equipment Advertising Expense Insurance - Vehicle Purchased Power Bad Debt Expense Insurance - Other Chemicals ACCT NO. 703 704 715 (3) 711 716 737 731 732 733 734 735 735 742 750 741 756 757 758 760 767

SYSTEM NAME / COUNTY:

Rotunda / Charlotte

YEAR OF REPORT December 31, 1999

# CALCULATON OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	3,171	3,171
5/8"	Displacement	1.0	40	40
3/4"	Displacement	1.5		
1"	Displacement	2.5	31	78
1 1/2"	Displacement or Turbine	5.0	9	45
2"	Displacement, Compound or Turbine	8.0	12	96
3"	Displacement	15.0		
3"	Compound	16.0	2	32
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		

# CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to deterine 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 fron the total gallons treated Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:				
	(	196,000,000	/ 365 days ) / 280 gpd =	1,918
		(total gallons treated)	_	

UTILITY NAME:	AquaSourc	e Utility, Inc.	
SYSTEM NAME	COUNTY:	Rotunda / Charlotte	

## WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	625 MGD	
Basis of Permit Capacity (1)	AADF	
Manufacturer	Unknown	
Type (2)	Active Sludge	
Hydraulic Capacity	.625 MGD	
Average Daily Flow	537 MGD	
Total Gallons of Wastewater Treated	196 MG	
Method of Effluent Disposal	Reuse/ Evaporation	

<sup>(1)</sup> Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

UTILITY NAME:	AquaSource I	Utility, Inc.	
SYSTEM NAME /	COUNTY:	Rotunda / Charlotte	_

# OTHER WASTEWATER SYSTEM INFORMATION

	Furnish information below for each sys	tem. A separate p	ageshould be supplied whe	re necessary
1.	Present ERC's * that system can efficiently serve.	1,952		
2.	Maximum number of ERC's * which can be served.	2232 @ 280 gp	1/erc	
3	Present system connection capacity (in ERC's *) using	g existing lines.	Unknown	
4.	Future system connection capacity (in ERC's *) upon	service area build	out. Unknown	
5	Estimated annual increase in ERC's *.	200		
8	Describe any plans and estimated completion dates for None	or any enlargemen	ts or improvements of this s	ystem
L				
pro	If the utility uses reuse as a means of effluent disposa ovided to each, if known.  Charlotte Golf P  Windward Patio  If the utility does not engage in reuse, has a reuse fea	Partners (Cape H 7,397,000	aze: 88,592,000; Palms:	29,038.000)
	If so, when? N/A			
9	Has the utility been required by the DEP or water man	nagement district t	o implement reuse? Yes	
	If so, what are the utility's plans to comply with the D	EP?	In compliance	
10	When did the company last file a capacity analysis re	eport with the DEF	?Unknown	
11	If the present system does not meet the requirement  a. Attach a description of the plant upgrade necess  b. Have these plans been approved by DEP?		EP rules.	
	c When will construction begin?	N/A	1970	
1	d. Attach plans for funding the required upgrading.	N/A		
	e Is this system under any Consent Order othe Di		N/A	
11	Department of Environmental Protection ID #		DO08-1777000	

An EPC is determined bsed on the calculation on the bottom of Page S-11

SYSTEM NAME / COUNTY:

Village Water / Polk

YEAR OF REPORT December 31, 1999

#### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	W	ASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	s	149,429
	Less		_	
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	S-6(b)		77.045
110.1	Accumulated Amortization			
271	Contributions in Aid of Construction	S-7		
252	Advances for Construction	F-20		
	Subtotal		_	72,384
272	Add Accumulated Amortization of Contributions			
	in Aid of Construction	S-8(a)		
	Subtotal		_	72.384
200	Plus or Minus		T	
114	Acquisition Adjustments (2)	F-7	_	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_	
	Working Capital Allowance (3)			4,766
	Other (Specify): Completed Construction not Classified			
	WASTEWATER RATE BASE			77,150
	UTILITY OPERATING INCOME	S-3	_ s	29.339
HIEVED	RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Ba	as	1_	38.03

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-eight Operating and Maintenance Expense Method.

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

## WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME	REF. PAGE		TEWATER TILITY
(4)	UTILITY OPERATING INCOME	(c)		(d)
400	Operating Revenues	S-9	s	98 75
530	Less Guarenteed Revenue and AFPI	S-9	3	90,75
	Net Operating Revenues			98.75
401	Operating Expenses	S-10(a)	-	38.12
403	Depreciation Expense			
403				9,24
	Less Amortization of CIAC	S-8(a)		
	Net Depreciation Expense			9.24
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			4.44
408.11	Property Taxes			7,4
408.12	Payroll Taxes			
408 13	Other Taxes & Licenses			1:
408	Total Taxes Other Than Income			
409.1	Income Taxes	F-16	-	4.5 17.4
410.10	Deferred Federal Income Taxes			17,4
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		-	69.4
	Utility Operating Income			29,3
	Add Back:		+	
530	Guarenteed Revenue (and AFPI)			
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		\$	29,3

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Villa

Village Water / Polk

WASTEWATER UTILITY PLANT ACCOUNTS

		THE PERSONNELS AND PERSONS ASSESSED ASSESSED.			The second secon
ACCT.	AND THE PARTY OF T	PREVIOUS	SMOTTINGA	STNSMSGTTSG	CURRENT
(a)	(b)	(c)	(b)	(e)	EAR E
351	Organization		\$ 17,625	\$	\$ 17,625
352	Franchises	1,417			1,417
353	Land and Land Rights	19,000			19,000
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	17,369			17,369
361	Collection Sewers - Gravity	24,508			24,508
362	Special Collecting Structures				
363	Services to Customers	1,188			1,188
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	8,195			8,195
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers	33,367			33,367
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	3,880			3,880
390	Office Furniture & Equipment	1,900			1,900
391	Transportation Equipment	20,980			20,980
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 131,804	\$ 17,625	•	\$ 149,429
		Balance Error			
NOTE: An	Any adjustments made to reclassify property from one account to another m	ther must be footnoted			

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

(1) Reclassify to NARUC Reuse Account

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Village Water / Polk

WASTEWATER UTILITY PLANT MATRIX

YEAR OF REPORT December 31, 1999

			MASIEMAI	MASIEMAIER DITEIT FEARI MAIRIA	MAIRIA			
		T:	.2	ĸ;	₹.	ĸ;	9.	.7
					TREATMENT	RECLAIMED	RECLAIMED	
				SYSTEM	AND	WASTEWATER	WASTEWATER	
ACCT.		INTANGIBLE	COLLECTION	PUMPING	DISPOSAL	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	PLANT	PLANT	PLANT	PLANT	PLANT	PLANT	PLANT
(8)	(g)	(6)	(h)	(i)	(i)	(k)	(1)	(m)
351	Organization	\$ 17,625						
352	Franchises	1,417						
353	Land and Land Rights			•	\$ 19.000			
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force	_	17.369					
361	Collection Sewers - Gravity		24.508					
362	Special Collecting Structures							
363	Services to Customers		1.188					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			8 195				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and							
	Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers				33.367			
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment				3.880			
390	Office Furniture & Equipment							1 000
391	Transportation Equipment							006,1
392	Stores Equipment							006,03
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	lotal wastewater mant	\$ 19,042	\$ 43,065	8,195	56,247		-	22,880
NOTE: Any a	Any adjustments made to reclassify property from piye account to apply	fore of famous and m	har much ha factorized					

ssry property from one account to another must be footnoted.

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

## 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		%		%
352	Franchises		%		%
354	Structure and Improvements		%		9
355	Power Generation Equipment		%		9
360	Collection Sewers - Force	20	%	5.00	9
361	Collection Sewers - Gravity	20	%	5.00	9
362	Special Collecting Structures		%		9
363	Services to Customers		%		0
364	Flow Measuring Devices	20	%	5.00	0
365	Flow Measuring Installations		%		0
366	Reuse Services		%		0
367	Reuse Meters and Meter Installations		%	-	c
370	Receiving Wells		%		•
371	Pumping Equipment	20	%	5.00	•
374	Reuse Distribution Reservoirs		%		(
375	Reuse Transmission and Distribution System		%		
380	Treatment & Disposal Equipment		%		•
381	Plant Sewers	20	%	5.00	
382	Outfall Sewer Lines		%		
389	Other Plant / Miscellaneous Equipment	7	%	14.29	9
390	Office Furniture & Equipment	5	%	20.00	
391	Transportation Equipment	5	%	20.00	
392	Stores Equipment		%		9
393	Tools, Shop and Garage Equipment		%		
394	Laboratory Equipment		%		
395	Power Operated Equipment		%		100
396	Communication Equipment		%		
397	Miscellaneous Equipment		%		
398	Other Tangible Plant		%		

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

December 31, 1999 YEAR OF REPORT

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Village V

Village Water / Polk

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	ANALTSIS OF ENTRIC	ANALTSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION	DEPRECIALION		The second secon
		BALANCE			
		AT			TOTAL
ACCT.		BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(q + e)
(a)	(p)	(c)	(p)	(e)	(£)
351	Organization	\$	\$ 220		\$ 220
352	Franchises				
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	266'6	698		698
361	Collection Sewers - Gravity	14,417	1,225		1,225
362	Special Collecting Structures				
363	Services to Customers	869	65		65
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	4,975	410		410
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers	19,627	1,668		1,668
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	2,541	555		555
390	Office Furniture & Equipment	1,861	39		39
391	Transportation Equipment	13,688	4,196		4,196
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Dep	Total Depreciable Wastewater Plant in Service	\$ 67,804	\$ 9,241		\$ 9,241
· Sp	Specify nature of transaction				

Specify nature of transaction Use ( ) to denote reversal entries

UTILITY NAME AquaSource Utility, Inc. SYSTEM NAME / COUNTY: Villa

Village Water / Polk

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

YEAR OF REPORT December 31, 1999

				COST OF		BALANCE
				500	1	
			SALVAGE	REMOVAL	TOTAL	AT END
ACCT.		PLANT	AND	AND OTHER	CHARGES	OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-k)
(a)	(b)	(6)	(h)	(i)	(f)	(k)
351	Organization	. \$	\$	\$	\$	\$ 220
352	Franchises					
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					10,866
361	Collection Sewers - Gravity					15,642
362	Special Collecting Structures					
363	Services to Customers					757
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					5882'5
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					21,295
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					3,096
390	Office Furniture & Equipment					1,900
391	Transportation Equipment					17,884
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total De	Total Depreciable Wastewater Plant in Service			~		\$ 77,045
				The state of the last of the l	-	

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		None
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		None

	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:
-	
_	
_	
_	
_	
_	
_	
_	
_	
_	
_	
_	
_	

UTILITY NAME:	AquaSource	e Utility, Inc.	
SYSTEM NAME	COUNTY:	Village Water / Polk	

# 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)
		s	\$
Total Credits			N/A

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

!
None
None

UTILITY NAME	: AquaSource	Utility.	Inc
		-	

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

# WASTEWATER CIAC SCHEDULE "B" ADDITITONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

CONTRACTORS AGREEMENTS FROM	WHICH CASH OR PROPER	INDICATE	DURING THE YEAR	
DESCRIPTION		"CASH" OR "PROPERTY"	WASTEWATER	
(a)		(b)	(c)	
None			\$	
v ·				
tal Credits				
			\$	

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

#### 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			s
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	14	15	\$ 20.53
522.2	Commercial Revenues	17	17	78.22
522.3	Industrial Revenues			10,22
522 4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	31	32	98,756
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	31	32	\$ 98,756
	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 o	r AFPI)		
	Total Other Wastewater Revenues			

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

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			T
540.1	Residential Reuse Revenues			s
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			
	Measured Reuse Revenues:			<del>                                     </del>
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			-
	Total Reclaimed Water Sales			
	Total Wastewater Operating Revenues			\$ 98.

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

UTILITY NAME: AquaSource Utility, Inc SYSTEM NAME / COUNTY: Village Water / Polk

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.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	· ·						221																			4,895	5 116	
TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	5		1.500	11,494		1,172																					14 166	
.4 PUMPING EXPENSES - MAINTENANCE (9)	s																									3,844	3 844 5	
PUMPING EXPENSES - OPERATIONS (f)	· ·																											
SOURCE OF SUPPLY AND EXPENSES. MAINTENANCE (#)																												
COLLECT EXPENSE OPERATIC (d)	\$ 4,672							1,280				765															6.717	
CURRENT YEAR (c)	\$ 4,672	371	1,500	11,494		1,172	221	1,280			6,983	765	781													8,889	38.128	1
	Salaries and Wages - Employees Salaries and Wages - Officers.	Directors and Majority Stockholders Employee Pensions and Benefits	Purchased Sewage Treatment Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services - Engineering	Contractual Services - Accounting	Contractual Services - Legal		Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expense	Insurance - Vehicle	Insurance - General Liability	Insurance - Workmens Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses -	Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
ACCT. NO.	701	704	710	715	716	718	720	731	732	733	7.34	5 5	736	741	742	750	756	757	758	759	290	992	_	19/	-	٦.	-	

December 31, 1999 YEAR OF REPORT

SYSTEM NAME / COUNTY: Village Water / Polk UTILITY NAME: AquaSource Utility, Inc.

WASTEWATER UTILITY EXPENSE ACCOUNTS

MAINTENANCE DISTRIBUTION RECLAIMED EXPENSES -WATER 0 DISTRIBUTION OPERATIONS RECLAIMED EXPENSES -WATER Ξ MAINTENANCE RECLAIMED TREATMENT EXPENSES -WATER Ê OPERATIONS TREATMENT RECLAIMED EXPENSES. WATER ε 371 6.983 781 EXPENSES ADMIN. 8. GENERAL 3 CUSTOMER ACCOUNTS EXPENSE 9 ACCOUNT NAME Directors and Majority Stockholders Contractual Services - Engineering Salanes and Wages - Employees Employee Pensions and Benefits Contractual Services - Accounting Contractual Services - Mgt. Fees Rental of Building/Real Property Purchased Sewage Treatment Contractual Services - Testing (p) Salaries and Wages - Officers, Insurance - Workmens Comp Contractual Services - Legal Contractual Services - Other Insurance - General Liability Sludge Removal Expense Fuel for Power Purchased Transportation Expense Materials and Supplies Rental of Equipment Advertising Expense Insurance - Vehicle Purchased Power Insurance - Other Chemicals ACCT. Ŏ, 703 704 711 715 716 718 (a) 731 732 733 734 735 736 741 742 750 756 757 758 759 766

GROUP 4 S-10(b)

150

Amortization of Rate Case Expense

Regulatory Commission Expenses

Regulatory Commission Exp.-Other

Total Wastewater Utility Expenses

Miscellaneous Expenses

Bad Debt Expense

767

8,285

UTILITY NAME:	AquaSource	Utility.	Inc
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SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT December 31, 1999

# CALCULATON OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	15	15
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	8	20
1 1/2"	Displacement or Turbine	5.0	4	20
2"	Displacement, Compound or Turbine	8.0	5	40
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		

# CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to deterine 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 fron the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation				
	(	14,939,000	/ 365 days ) / 280 gpd =	146
	_	(total gallons treated)	_	

SYSTEM NAME / COUNTY:

Village Water / Polk

YEAR OF REPORT December 31, 1999

# WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	75,000 GPD	
Basis of Permit Capacity (1)	AADF	
Manufacturer	Defiance	
Type (2)	Extended Air	
Hydraulic Capacity	75,000	
Average Daily Flow	40,929	
Total Gallons of Wastewater Treated	14,939,000	
Method of Effluent Disposal	Ponds	

<sup>(1)</sup> Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

UTILITY NAME:	AquaSource (	Utility, Inc.	
SYSTEM NAME /	COUNTY:	Village Water / Polk	-

# OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system	n. A separate pageshould	be supplied where necessary.
Present ERC's * that system can efficiently serve	146	
Maximum number of ERC's * which can be served.	146	
3 Present system connection capacity (in ERC's *) using ex	xisting lines146	)
4. Future system connection capacity (in ERC's *) upon ser	vice area buildout	146
Estimated annual increase in ERC's	Built out	
Describe any plans and estimated completion dates for a None	ny enlargements or improv	rements of this system.
7. If the utility uses reuse as a means of effluent disposal, all provided to each, if known.  8. If the utility does not engage in reuse, has a reuse feasibility of the utility does not engage in reuse.		
9 Has the utility been required by the DEP or water manage		reuse? No
If so, what are the utility's plans to comply with the D N  When did the company last file a capacity analysis report		None
11. If the present system does not meet the requirements of a. Attach a description of the plant upgrade necessary b. Have these plans been approved by DEP? c. When will construction begin? N/A d. Attach plans for funding the required upgrading. e. Is this system under any. Consent Order othe DE.	to meet the DEP rules.  N/A  N/A  N/A	
11 Department of Environmental Protection ID#	FLA 01087	

<sup>\*</sup> An ERC is determined bsed on the calculation on the bottom of Page S-11

AquaSource Utility, Inc.

SYSTEM NAME / COUNTY:

South Seas / Lee

YEAR OF REPORT December 31, 1999

# 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)	\$ 2,577,474
	Less:	3-4(a)	\$ 2,577,474
	Nonused and Useful Plant (1)	1	
108.1	Accumulated Depreciation	S-6(b)	1,174,469
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	406.355
252	Advances for Construction	F-20	- 100,000
	Subtotal		996,650
	Add		<del> </del>
272	Accumulated Amortization of Contributions		
	in Aid of Construction	S-8(a)	220,926
	Subtotal		1,217,576
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		47.952
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 1,265,528
	UTILITY OPERATING INCOME	S-3	\$ (65,845
HIEVED F	RATE OF RETURN (Wastewater Operating Income/Wastewater Rate	Bas	

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-eight Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT December 31, 1999

# WASTEWATER OPERATING STATEMENT

ACCT.		REF.	WAS	TEWATER
NO.	ACCOUNT NAME	PAGE	1	JTILITY
(a)	UTILITY OPERATING INCOME	(c)		(d)
400	Operating Revenues		1.	00000000
530	Less Guarenteed Revenue and AFPI		\$	430,61
	Section Acting and ALF	S-9		
	Net Operating Revenues			430.61
401	Operating Expenses	S-10(a)	-	383,61
403	Depreciation Expense	5.6(4)		
	Less Amortization of CIAC	S-6(a)		112.04
	The state of the s	S-8(a)	-	(18,61
	Net Depreciation Expense			93,43
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		
			1	
408 10	Taxes Other Than Income Utility Regulatory Assessment Fee		1	
408.11	Property Taxes	_ ~		19.37
408.12	Payroll Taxes			
408 13	Other Taxes & Licenses			
400 13	Other raxes a Licenses			3
408	Total Taxes Other Than Income		1	19.41
409.1	Income Taxes	F-16	+	19,4
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	•		496,46
	Utility Operating Income (Loss)			(65.84
	Add Back:	T	-	
530	Guarenteed Revenue (and AFPI)			
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		1	
	Total Utility Operating Income (Loss)		s	(65,84

WASTEWATER UTILITY PLANT ACCOUNTS

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: South Seas / Lee

ACCT.	ACCOUNT NAME	PREVIOUS	ADDITIONS	RETIREMENTS	CURRENT
(a)	(b)	(c)	(p)	(e)	(1)
351	Organization		\$ 97,818	\$	\$ 97,818
352	Franchises				
353	Land and Land Rights	000'09			000'09
354	Structure and Improvements	350,359			350,359
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures	31,760			31,760
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	852,261			852,261
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System				
380	Treatment & Disposal Equipment	1,033,346			1,033,346
381	Plant Sewers				
382	Outfall Sewer Lines	71,879			71,879
389	Other Plant / Miscellaneous Equipment	80,051			80,051
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Cther Tangible Plant				
	Total Wastewater Plant	\$ 2,479,656	\$ 97,818	5	\$ 2,577,474
		lance Error			
NOTE: An	NOTE: Any adjustments made to reclassify property from one account to another must be footnoted	ust be footnoted.			

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

South Seas / Leg

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: South S

	.7		CEMEDAL	DIANT	(m)			•																														
	9.	RECLAIMED	WASTEWATER	DIANT	(3)		•																															
	n,	RECLAIMED	WASTEWATER	DIANT	(k)																																	
MATRIX	4.	TREATMENT	AND	DIANT	(5)			\$ 60,000	350,359															1,033,346		71,879	80,051										\$ 1,595,635	
WASTEWATER UTILITY PLANT MATRIX	33		SYSTEM	PUMPING	Ξ			•												852,261																	\$ 852,261	
	.2		100	COLLECTION	( <del>1</del> )			•					31,760																								\$ 31,760	
	1.			INTANGIBLE	(6)	\$ 97,818																															\$ 97,818	-
				THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERS	(b)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment & Disposal Equipment	Plant Sewers	Outfall Sewe: Lines	Other Plant / Miscellaneous Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
				ACCI.	(a)	351	352	353	354	355	360	361	362	363	364	365	366	Г	Г	371	374	375			381	382					393	394		396	397	398		

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

UTILITY NAME:	AquaSource	Utility, Inc.	
			_

SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT December 31, 1999

# 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		%	%
352	Franchises		%	%
354	Structure and Improvements		%	9/
355	Power Generation Equipment		%	9/
360	Collection Sewers - Force		%	9/
361	Collection Sewers - Gravity		%	9/
362	Special Collecting Structures		%	9/
363	Services to Customers		%	9
364	Flow Measuring Devices		%	9
365	Flow Measuring Installations		%	9,
366	Reuse Services		%	
367	Reuse Meters and Meter Installations		%	9
370	Receiving Wells		%	
371	Pumping Equipment		%	
374	Reuse Distribution Reservoirs		%	
375	Reuse Transmission and			
	Distribution System		%	0
380	Treatment & Disposal Equipment		%	
381	Plant Sewers		%	
38-2	Outfall Sewer Lines		%	
389	Other Plant / Miscellaneous Equipment		%	
390	Office Furniture & Equipment		%	
391	Transportation Equipment		%	
392	Stores Equipment		%	
393	Tools, Shop and Garage Equipment		%	
394	Laboratory Equipment		%	
395	Power Operated Equipment		%	
396	Communication Equipment		%	
39/	Miscellaneous Equipment		%	
398	Other Tangible Plant		%	

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: South Se

South Seas / Lee

# ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	ANALTSIS OF ENTRIES IN WATER ALCOMOLATED DEPRECIATION	WAIER ALCUMULAIED	DEPRECIALION		
		BALANCE			
		AT			TOTAL
ACCT.		BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d + e)
(a)	(b)	(c)	(p)	(e)	(J)
351	Organization	\$	\$ 1,223	\$	\$ 1,223
352	Franchises				
354	Structure and Improvements	153,836	16,047		16,047
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures	13,945	1,455		1,455
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	374,212	39,033		39,033
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	453,723	47,327		47,327
381	Plant Sewers				
382	Outfall Sewer Lines	31,561	3,292		3,292
389	Other Plant / Miscellaneous Equipment	35,149	3,666		3,666
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Deg	Total Depreciable Wastewater Plant in Service	\$ 1,062,426	\$ 112,043		\$ 112,043
	Sparify nature of transaction				

Use ( ) to denote reversal entires Specify nature of transaction

UTILITY NAME AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: South Seas / Lee

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

YEAR OF REPORT December 31, 1999

TOTAL CHARGES (g-h+i) (J) (s - h-i) (g - h-i)	TOTAL CONTRACT	ANALTSIS OF ENTR	or entries in water accompanies per rectangly (com s)	DEALES DEFRESENT	(2000)		The second secon
SALVAGE RETURN TOTAL GUARGES  TOTAL AT END  TOTAL CHARGES  TOTAL C	L				COST OF		BALANCE
TT NAME RETIRED INSURANCE CHARGES OF YEAR (1944) (1	_			SALVAGE	REMOVAL	TOTAL	AT END
S	ACCT		PLANT	AND	AND OTHER	CHARGES	OF YEAR
5 (9) (h) (l) (l) (l) (l) (l) (l) (l) (l) (l) (l	NO.		RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-k)
System  System  1  1  1  1  1  1  1  1  1  1  1  1  1	(a)	(b)	(b)	(h)	(1)	(i)	(k)
System 5 system 6 statem 7 sta	351	Organization		. \$	. \$	. \$	\$ 1,223
System  It is a second of the	352	Franchises					
System System 5	354						169,883
System  14  14  15  16  17  18  19  19  19  19  19  10  10  10  10  10	355	Power Generation Equipment					
System  11  12  13  14  15  16  17  18  19  19  19  10  10  10  10  10  10  10	360	Collection Sewers - Force					
System  1)  1)  2)  3)  4)  4)  4)  4)  4)  4)  4)  4)  4	361	Collection Sewers - Gravity					
System  14  15  16  17  18  19  19  19  19  19  19  10  10  10  10	362	Special Collecting Structures					15,400
System  It  It  It  It  It  It  It  It  It  I	363	Services to Customers					
System  1.	364	Flow Measuring Devices					
System	365	Flow Measuring Installations					
System  It  It  It  It  It  It  It  It  It  I	366	Reuse Services					
System	367	Reuse Meters and Meter Installations					
System  It  It  It  It  It  It  It  It  It  I	370	Receiving Wells					
System ; 11	371	Pumping Equipment					413,245
System 1	374	Reuse Distribution Reservoirs					
1)	375	Reuse Transmission and Distribution System					
1)	380	Treatment & Disposal Equipment					501,050
1,	381	Plant Sewers					
1,	382	Outfall Sewer Lines					34,853
	389	Other Plant / Niscellaneous Equipment					38,815
	390	Office Furniture & Equipment					
	391	Transportation Equipment					
	392	Stores Equipment					
	393	Tools, Shop and Garage Equipment					
	394	Laboratory Equipment					
	395	Power Operated Equipment				•	
	396	Communication Equipment					
5	397	Miscellaneous Equipment					
\$	398	Other Tangible Plant					
	Total De	epreciable Wastewater Plant in Service			\$		

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT December 31, 1999

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 406,355
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 406,355

	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:
_	
_	
_	
_	
_	

UTILITY NAME:	AquaSource	e Utility, Inc.	
SYSTEM NAME	COUNTY:	South Seas / Lee	

# 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)
		\$	<u>s</u>
Total Credits			N/A

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTIO (a)	ON	
Balance first of year	\$	202,315
Debits during year		
Accruals charged to Account		18,611
Other Debits (specify)		
Total debits		18,611
Credits during year (specify):		
Total credits		
Balance end of year	\$	220,926

SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT December 31, 1999

#### WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WASTEWATER (c)
None		<u>s</u> -
Total Credits		<u>s</u> -

SYSTEM NAME / COUNTY: South Seas /

South Seas / Lee

YEAR OF REPORT December 31, 1999

#### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	WASTEWATER SALES			
	Flat Rate Revenues			
521.1	Residential Revenues			\$ .
521.2	Commercial Revenues	1	1	21,958
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	1	1	21,958
	Measured Revenues:	1		
522 1	Residential Revenues	33	32	\$ 12,466
522.2	Commercial Revenues	12	12	136.179
522.3	Industrial Revenues			
522 4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)	19	19	260,013
522	Total Measured Revenues	65	64	430.616
523	Revenues From Public Authorities	+		
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	65	64	\$ 430,616
	OTHER WASTEWATER REVENUES	•		
530	Guaranteed Revenues			1\$
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 of	or AFPI)		1
	Total Other Wastewater Revenues			s

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

SYSTEM NAME / COUNTY: South Seas / Lee

/ Lee YEAR OF REPORT
December 31, 1999

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			2
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		-	
	Measured Reuse Revenues:		<b></b>	
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems	<del></del>	<u></u>	
	Total Reclaimed Water Sales	1		
	Total Wastewater Operating Revenues			\$ 430,6

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

UTILITY NAME: AquaSource Utility, Inc.
SYSTEM NAME / COUNTY: South Seas / Lee

# WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCOUNT NAME   COLLECTION SUPPLY AND EXPENSES   COLLECTION SUPPL				7	.2	е.	₹.	<b>.</b>	9.
Current   Curr				0.000	SOURCE OF		C	TREATMENT &	TREATMENT &
ACCOUNT NAME	ACCT		CURRENT	EXPENSES -	EXPENSES -	EXPENSES.	EXPENSES -	EXPENSES -	EXPENSES -
Salutes and Wages - Cificers,   Cificers,   Salutes and Wages - Cificers,   Salutes and Wages - Cificers,   Salutes and Wages - Cificers,   Salutes and Wages - Cificers,   Salutes and Wages - Cificers,   Salutes and Wages - Cificers,   Salutes and Wages - Cificers,   Salutes and Benefits   Salutes and Benefits   Salutes   Sa	NO.	ACCOUNT NAME	YEAR	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
Salatives and Wages - Uniforests         \$ 109,444         \$	(3)	(g)	(c)	(D)	١		١		
Displaces and Wagnes - Officers.         22,777         Control Magnes - Officers.           Displaces and Wagnes - Officers.         23,777         13,033           Employee Pensions and Benefits         23,977         276           Furthased Ewage Teamment         29,977         276           Furthased Provate Purchased         27,681         276           Chemicals         8,159         27,681           Chemicals Services - Accounting         15,375         8,159           Contractual Services - Accounting         15,375         8,159           Contractual Services - Marking Services - Marking Services - Marking Services - Other         8,973         2,98           Contractual Services - Other         4,562         2,9         2,59           Rental of Building/Real Property         4,562         2,9         2,59           Rental of Building/Real Property         4,562         2,9         2,59           Rental of Building/Real Property         4,562         2,59         2,59           Rental of Building/Real Property         4,562         2,59         2,59           Rental of Building/Real Property         4,562         2,278         2,59           Insurance - Other         4,292         5,177         5,177           Miscellamous Expe	701	Salanes and Wages - Employees	109.4						
Directors and Majorin's Stockholders	703	Salaries and Wages - Officers,							
Employee Pensiona and Benefits   32.777   Employee Pensiona and Benefits   32.777   Employee Pensiona and Benefits   13.033   Employee Pensiona and Benefits   13.033   Employee Purchased Power   13.033   Employee Purchased Power   13.033   Employee Purchased Power   13.035   Employee Purchased Purch		Directors and Majority Stockholders							
Purchased Sewaga Treatment         13,033         13,033           Purchased Power Purchased Power         12,937         276         276         276         29,977           Charbased Power Purchased Contractual Services - Engineering Contractual Services - Legal Contractual Services - Materials and Supplies         37,581         8,159         8,159           Contractual Services - Materials Services	704	Employee Pensions and Benefits	1						
Studge Removal Expense         13,033         13,033           Purchased Purchased Purchased Chemicals         28,159         276         28,977           Purchased Supplies         37,581         27,681         8,159         28,159           Contractual Services - Reginering Contractual Services - Reginering Contractual Services - Testing         15,375         8,159         5,958           Contractual Services - Testing Contractual Services - Other Agine Institute Chemical Services - Other Agine Expense         29         27         29         5,958         5,7127         5,958         5,7127         5,7127         5,7127	710	Purchased Sewage Treatment							
Purchased Power         276         276         29,977         29,159         29,977         29,159         29,977         29,159         29,159         29,159         29,159         29,159         29,159         29,159         29,159         29,159         29,159         29,159         29,159         29,159         29,159         29,127         29,159         29,127         29,159         29,127         29,159         29,127         29,129         29,127         29,129         29,127         29,1	711	Sludge Removal Expense	13,033					13,033	
Fuel for Power Purchased         276         276         3159           Materials and Supplies         37.561         8.159         8.159           Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Mgt Fees         15.375         8.973         8.988           Contractual Services - Mgt Fees         35.698         8.973         8.988         8.988           Contractual Services - Mgt Fees         2.98         8.988         8.988         8.988           Contractual Services - Other Rental of Building/Real Property         2.9         2.9         8.988         8.988           Rental of Building/Real Property         2.9         2.258         8.988         8.988         8.988           Rental of Building/Real Property         2.9         2.258         8.988         8.988         8.988           Rental of Building/Real Property         2.9         2.258         8.988         8.988         8.988         8.988           Rental of Building/Real Property         2.9         2.258         8.988         8.988         8.988         8.988         8.988         8.988         8.988         8.988         8.988         8.988         8.988         8.988         8.988         8.988         8.988	715	Purchased Power	29.977					29,977	
Chemicals         8 159         8 159           Materials and Supplies         37,581         1,277         8,159           Contractual Services - Regineering         15,375         1,277         1,277           Contractual Services - Legal         15,375         2,598         2,598           Contractual Services - Legal         8,973         3,015         5,988           Contractual Services - Testing         2,93         29         2,598           Rental of Bulding/Real Property         4,662         2,988         2,598           Rental of Bulding/Real Property         12,901         10,643         2,258           Insurance - Workmens Comp         Advertising Expense         Regulating Expense           Regulation Commission Expense         73,731         8           Miscellaneous Expense         393,516         \$ 1,20,392         \$ 57,127	716	Fuel for Power Purchased	276	276					
Materials and Supplies         37,581         1,277           Contractual Services - Regineering         15,375         1,277           Contractual Services - Legal         15,375         5,988           Contractual Services - Legal         8,973         5,988           Contractual Services - Unter and Each Cess - Legal         2,9         2,9           Contractual Services - Legal         8,973         2,9           Contractual Services - Other actual Services - Other         4,652         2,988           Rentai of Equipment         12,901         10,643         2,288           Rentai of Equipment         12,901         10,643         2,288           Insurance - Ventreens Comp         Insurance - Other         Annotized Commission Expenses         Annotized Commission Expenses           Regulatory Commission Expenses         73,731         8         2,258         8           Miscellaneous Expenses         73,731         8         6         7	718	Chemicals	8,159					8,159	
Contractual Services - Engineering         15.375         6.973         6.958           Contractual Services - Accounting         15.375         6.958         6.958           Contractual Services - Chear and English Services - Cherrentual	720	Materials and Supplies	37,581				1,277		35,149
Contractual Services - Accounting         Contractual Services - Regal         Contractual Services - May Fees         Contractual Services - May Fees         Contractual Services - May Fees         Contractual Services - Regal         S.958         S.958           Contractual Services - May Fees         8.973         3,015         5,958         S.958           Contractual Services - May Fees         12,901         10,643         2,258         S.958           Rental of Building/Real Property         12,901         10,643         S.258         S.958           Insurance - Vehicle Insurance - Vehicle Insurance - Other Advantance - Other Bad Deet Expense         Regulatory Commission Expense         73,731         6           Miscellaneous Expenses         383,616         \$ 120,392         \$ 4,292         \$ 57,127         \$ 9	731	Contractual Services - Engineering							
Contractual Services - Legal         Contractual Services - Legal         Contractual Services - Legal         Contractual Services - Legal         Contractual Services - Legal         Signe         Signe <th< td=""><td>732</td><td>Contractual Services - Accounting</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	732	Contractual Services - Accounting							
Contractual Services - Mgt. Fees         15.375         3,015         5,958           Contractual Services - Other Contractual Services - Other Contractual Services - Other 36.598         8,973         5,958         5,958           Rental of Services - Other Activation Expense Insurance - Other Insurance - Other Insurance - Other Advertising Expense         12,901         10,643         2,258         6           Insurance - Other Advertising Expense Regulatory Commission Expense         Advertising Expense         6         6           Regulatory Commission Expense Regulatory Commission Expense         73,731         8         2,258         6           Advertising Expense Miscellaneous Expenses         73,731         8         2,258         8         4,292         8         6	733	Contractual Services - Legal							
Contractual Services - Testing         8,973         3,015         5,956           Contractual Services - Other Rental of Building/Real Property         36,998         5,958         5,958           Rental of Building/Real Property         29         6,622         6           Rental of Building/Real Property         12,901         10,643         2,258         6           Insurance - Vehicle Insurance - Vehicle Insurance - Other Advertising Expense         4,291         6         6           Advertising Expense         Regulatory Commission Expense         73,731         6         6           Regulatory Commission Expense         73,731         8         7,127         8           Miscellaneous Expenses         5         7,127         8         9	734	Contractual Services - Mgt. Fees	15,375						
Contractual Services - Other         36.698         Contractual Services - Other         4.662         29         Contractual Services - Other         4.662         29         Contractual Services - Other         4.662         29         Contractual Services - Other         4.662         2.258         Contractual Services - Other         4.662         Contrac	735	Contractual Services - Testing	8,973				3,015		
Rental of Building/Real Property         4,662         29         29         258 <th< td=""><td>736</td><td>Contractual Services - Other</td><td>36,698</td><td></td><td></td><td></td><td></td><td></td><td>1,111</td></th<>	736	Contractual Services - Other	36,698						1,111
Rentail of Equipment         29         29         29         258         257         258         257	741	Rental of Building/Real Property	4,662						
Transportation Expense         12,901         10,643         2,258         6         73,731         73,727         8         4,292         \$ 57,127         \$	742	Rentai of Equipment	29	29					
Insurance - Vehicle Insurance - General Liability Insurance - General Liability Insurance - General Liability Insurance - Other Advertising Expense Regulatory Commission Expense Regulato	750	Transportation Expense	12,901	10,643		2,258			
Insurance - General Liability         Insurance - General Liability           Insurance - Workmens Comp         Insurance - Other           Advertising Expense         Advertising Expense           Regulatory Commission Expense         Amortization of Rate Case Expense           Regulatory Commission Expense         Amortization of Rate Case Expense           Regulatory Commission Expense         Regulatory Commission Expense           Regulatory Commission Expense         Rad Debt Expense           Miscellaneous Expenses         73,731           Miscellaneous Expenses         \$ 2,258           Total Wastewater Utility Expenses         \$ 2,258	756	Insurance - Vehicle							
Insurance - Workments Comp   Insurance - Workments Comp   Insurance - Other   Insurance - Other   Insurance - Other   Advertising Expense   Regulatory Commission Expense   Regulatory Commi	757	Insurance - General Liability							
Insurance - Other   Advertising Expense   Regulatory Commission Expense   Amortization of Rate Carie Expense   Ragulatory Commission Exp - Other   Ragulatory Commission Expense   Ragulator	758	Insurance - Workmens Comp							
Advertising Expense         Regulatory Commission Expense         Amortization of Rate Care Expense         Regulatory Commission Exp - Other         Bad Debt Expense         Miscellaneous Expenses         Total Wastewater Utility Expenses         \$ 383,616         \$ 120,392	759	Insurance - Other							
Regulatory Commission Expenses       Amortization of Rate Carle Expense         Amortization of Rate Carle Expense       73,731         Regulatory Commission Exp       Amortization of Rate Carle Expense         Bad Debt Expenses       73,731         Miscellaneous Expenses       \$ 2,258         Total Wastewater Utility Expenses       \$ 57,127	760	Advertising Expense							
Amortization of Rate Case Expense         Amortization of Rate Case Expense         Regulatory Commission Exp. Other           Bad Debt Expense         73,731         Miscellaneous Expenses         5,2258         \$ 4,292         \$ 57,127         \$           Total Wastewater Utility Expenses         \$ 57,127         \$         \$         57,127         \$	992	Regulatory Commission Expenses -							
Regulatory Commission Exp -Other         73,731         Association of the control of		Amortization of Rate Case Expense							
Bad Debt Expense         73,731         Anscellaneous Expenses         73,731         S         52,58         \$         4,292         \$         57,127         \$           Total Wastewater Utility Expenses         \$         383,616         \$         120,392         \$         57,127         \$	767	Regulatory Commission ExpOther							
Miscellaneous Expenses         73,731           Total Wastewater Utility Expenses         \$ 2,258         \$ 57,127         \$	770	Bad Debt Expense							
\$ 383.616 \$ 120.392 <b>\$</b> 2.258 <b>\$</b> 4.292 <b>\$</b> 57,127 <b>\$</b>	775	Miscellaneous Expenses	73,731						62.602
		Total Wastewater Utility Expenses	383.616	, ac					\$ 98.862

December 31, 1999 YEAR OF REPORT

WASTEWATER UTILITY EXPENSE ACCOUNTS

UTILITY NAME: AquaSource Utility, Inc SYSTEM NAME / COUNTY: South Seas / Lee

L		7.	8.	6:	.10	.11	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. 8	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES.	EXPENSES.	EXPENSES.	EXPENSES.
NO	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(p)	(0)	(k)	(1)	(m)	(n)	(0)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits		32,777				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		1,155				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt Fees		15,375				
735	Contractual Services - Testing						
736	Contractual Services - Other		35,587				
741	Rental of Building/Real Property		4,662				
742	Rental of Equipment					The second secon	
750	Transportation Expense						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp						
759	Insurance - Other						
760	Advertising Expense						
292	Regulatory Commission Expenses -						
	Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		11,129				
	Total Wastewater Utility Expenses		\$ 100.685				

UTILITY NAME:	AquaSource	Utility.	Inc
SYSTEM NAME /	COUNTY:	South	Sea

South Seas / Lee

YEAR OF REPORT December 31, 1999

# CALCULATON OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	33	33
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	6	9
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	11	88
3"	Displacement	15.0	3	45
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	6	150
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		

# CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to deterine 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 fron the total gallons treated Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:				
	(	60,500,000	/ 365 days ) / 280 gpd =	592
		(total gallons treated)	•	

UTILITY NAME:	AquaSource	Utility, Inc.
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SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT December 31, 1999

# WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	450 MGD	
Basis of Permit Capacity (1)	AADF	
Manufacturer	Mariof	
Type (2)	Stress Key	
Hydraulic Capacity	450 MGD	
Average Daily Flow	165,753	
Total Gallons of Wastewater Treated	60,500,000	
Method of Effluent Disposal	Percolation Ponds	

<sup>(1)</sup> Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

UTILITY NAME:	AquaSource	Utility,	Inc
OTILITI NAME.	Aquasource	Othity,	II

SYSTEM NAME / COUNTY:

South Seas / Lee

YEAR OF REPORT December 31, 1999

# OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate pageshould be supplied where necessary
Present ERC's * that system can efficiently serve.     592
Maximum number of ERC's * which can be served.     592
Present system connection capacity (in ERC's *) using existing lines.
Future system connection capacity (in ERC's *) upon service area buildout.      592
Estimated annual increase in ERC's      Built out
Describe any plans and estimated completion dates for any enlargements or improvements of this system.  None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.  8. If the utility does not engage in reuse, has a reuse feasibility study been completed?
9 Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with the DEP?  N/A
10. When did the company last file a capacity analysis report with the DEP? Unknown
11 If the present system does not meet the requirements of DEP rules:  a Attach a description of the plant upgrade necessary to meet the DEP rules.  b. Have these plans been approved by DEP?  c. When will construction begin?  N/A  d. Attach plans for funding the required upgrading.  e. Is this system under any. Consent Order othe DE  N/A
11. Department of Environmental Protection ID# DO 36-60794

<sup>\*</sup> An ERC is determined bsed on the calculation on the bottom of Page S-11