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Florida Public Service Commission  
Division of Water and Wastewater

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

**LABRADOR SERVICES, INC.**

Exact Legal Name of Respondent

**616-W 530-S**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



WS835-00-AR

LABRADOR SERVICES, INC.

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2000**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

**GENERAL DEFINITIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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# FINANCIAL SECTION

## REPORT OF

LABRADOR SERVICES, INC.

(EXACT NAME OF UTILITY)

P.O. Box 1206 Zephyrhills, FL 33540		7229 Lumberton Road Zephyrhills, FL 33540		Pasco
Mailing Address		Street Address		County
Telephone Number	(813) 780-7364	Date Utility First Organized	1999	
Fax Number		E-mail Address		
Sunshine State One-Call of Florida, Inc. Member No. _____				

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

☐ Individual
 ☐ Sub Chapter S Corporation
 ☒ 1120 Corporation
 ☐ Partnership - (LLC Limited Liability Co)

Name, Address and phone where records are located: 7229 Lumberton Road, Zephyrhills, FL 33540,  
(813) 780-7364 and McCarthy Tetrault, 1170 rue Peel, Montreal, Quebec, H3B 4S8, Canada (514) 397-4207

Name of subdivisions where services are provided: Forest Lake Estates Mobile Home Park and  
Forest Lakes R.V. Resort

## CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Richard S. Webb, IV Esquire	Attorney	Lutz, Webb et al 2 North Tamiami Trail Sarasota, FL 34236	\$ N/A
Person who prepared this report: Regulatory Consultants, Inc.	Consultant	401 Interstate Blvd. Sarasota, FL 34240	\$ N/A
Officers and Managers: Todd Hiscock	Manager		\$ 38,805
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
Estate of Henri Paul Viau Ms. Sylvie Viau, Executrix	100%	2171 Principale St. St. Michel, Quebec Canada J0L 2J0	\$ - 0 -

UTILITY NAME LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 54,112	\$ 126,260	\$ _____	\$ 180,372✓
Commercial_____		_____	_____	_____	0
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 54,112	\$ 126,260	\$ 0	\$ 180,372
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 89,512	\$ 188,776	\$ _____	\$ 278,288
Depreciation Expense_____	F-5	8,747	28,857	_____	37,604
CIAC Amortization Expense_____	F-8	0	0	_____	0
Taxes Other Than Income_____	F-7	6,446	9,692	_____	16,138
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 104,705	227,325	_____	\$ 332,030
Net Operating Income (Loss)		\$ (50,593)	\$ (101,065)	\$ _____	\$ (151,658)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income_____		_____	_____	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ _____	\$ _____	\$ _____	\$ 0
Interest		170	398	_____	568
Penalties		609	1,420	_____	2,029
_____		_____	_____	_____	0
Net Income (Loss)		\$ (51,372)	\$ (102,883)	\$ 0	\$ (154,255)

UTILITY NAME: LABRADOR SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2000
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## COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 1,514,006	\$ 1,475,778
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	(319,633)	(282,029)
Net Utility Plant -----		\$ 1,194,373	\$ 1,193,749
Cash -----		12,044	6,333
Customer Accounts Receivable (141) -----		18,850	10,479
Other Assets (Specify): -----			
Electric Deposit -----		8,000	
Deferred WWTP Plant Permit Cost -----		5,527	5,512
Deferred Refurb. Perc Pond -----		2,520	
Deferred Motor Repairs -----		10,996	3,339
Total Assets -----		\$ 1,252,310	\$ 1,219,412
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	7,500	7,500
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		1,182,350	1,182,350
Retained Earnings (215) -----	F-6	(191,217)	(36,962)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ 998,633	\$ 1,152,888
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		28,205	3,865
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----	F-7	8,430	
Other Liabilities (Specify) -----			
Accrued Expenses -----			1,557
Other Payable (Penalties & Interest) -----		2,697	
Due to Shareholder/Estate -----		214,445	61,102
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	0	0
Total Liabilities and Capital -----		\$ 1,252,310	\$ 1,219,412



UTILITY NAME LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 356,045	\$ 1,157,961	\$ _____	\$ 1,514,006
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 356,045	\$ 1,157,961	\$ _____ 0	\$ 1,514,006

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 73,637	\$ 208,392	\$ _____	\$ 282,029
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 8,747	\$ 28,857	\$ _____	\$ 37,604
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 8,747	\$ 28,857	\$ _____	\$ 37,604
<u>Deduct Debits During Year:</u>				
Book cost of plant retired __ PSC Audit Adj _____	\$ 0	\$ 0	\$ _____	\$ 0
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ 0	\$ 0	\$ _____	\$ 0
Balance End of Year _____	\$ 82,384	\$ 237,249	\$ _____	\$ 319,633

UTILITY NAME LABRADOR SERVICES, INC.YEAR OF REPORT  
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## CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	N/A
Shares authorized _____	_____	N/A
Shares issued and outstanding _____	_____	N/A
Total par value of stock issued _____	7,500	N/A
Dividends declared per share for year _____	_____	N/A

## RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ (36,962)
Changes during the year (Specify):	_____	_____
Net Loss _____	_____	(154,255)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (191,217)

## PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):	_____	_____
Earnings for the Year _____	_____	_____
_____	_____	_____
Balance end of year _____	\$ 0	\$ _____

## LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
N/A _____	_____	_____	\$ _____
_____	_____	_____	_____
Total _____	_____	_____	\$ _____

UTILITY NAME LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## TAXES ACCRUED ( 236 )

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$	\$	\$	\$
State income Tax				
Taxes Other Than Income:				
Payroll Taxes	3,571	3,571		7,142
Local property tax				0
Regulatory assessment fee	2,435	5,682		8,117
Other (Specify) Sales & Misc.	440	439		879
Total Taxes Expensed	6,446	9,692		16,138
Less Property Taxes Paid	3,854	3,854		7,708
Total Taxes Accrued	\$ 2,592	\$ 5,838	\$	\$ 8,430

## PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Lutz, Webb & Bobo	\$ 6,433	\$ 6,433	Fees Assoc. With Certificate Appl
Bussman Construction	\$ 1,288	\$ 2,707	Engineering WWTP & Permit
Pat's Pump & Blower, Inc.	\$	\$ 7,285	New Standby Blower Motors
Karl Keith	\$	\$ 1,288	Welding Improvements WWTP
Ray's Pump Service	\$ 4,685	\$ 1,731	New Motors at WTP & WWTP
J. V. Funnell Fill And Paving	\$	\$ 2,800	Refurbish Perc Pond
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31 2000

## CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ 0	\$ 0	\$ 0
2) Add credits during year	0	0	0
Adjust Balances to Agree With Prior PSC Orders			0
3) Total	0	0	0
4) Deduct charges during the year			
5) Balance end of year	\$ 0	\$ 0	\$ 0
6) Less Accumulated Amortization	0	0	0
7) Net CIAC	\$ 0	\$ 0	\$ 0

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

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
Sub-total			\$	\$
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
		\$	\$	\$
Total Credits During Year (Must agree with line # 2 above.)			\$	\$

## ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	\$	\$	\$ 0
Add Credits During Year:			
Deduct Debits During Year:			0
Balance End of Year (Must agree with line #6 above.)	\$ 0	\$ 0	\$ 0

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

UTILITY NAME LABRADOR SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31 2000

**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: \_\_\_\_\_ %  
Commission Order Number approving AFUDC rate: \_\_\_\_\_



# **WATER OPERATING SECTION**

UTILITY NAME: LABRADOR SERVICES, INC.

YEAR OF REPORT DECEMBER 31 2000
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## WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	0	7,933		7,933
303	Land and Land Rights_____				
304	Structures and Improvements_____				
305	Collecting and Impounding Reservoirs_____				
306	Lake, River and Other Intakes_____				
307	Wells and Springs_____	46,090			46,090
308	Infiltration Galleries and Tunnels_____				
309	Supply Mains_____				
310	Power Generation Equipment_____				
311	Pumping Equipment_____	5,000	2,983		7,983
320	Water Treatment Equipment_____	0	1,702		1,702
330	Distribution Reservoirs and Standpipes_____	30,988			30,988
331	Transmission and Distribution Lines_____	248,903			248,903
333	Services_____				
334	Meters and Meter Installations_____	7,811	526		8,337
335	Hydrants_____				
336	Backflow Prevention Devices_____				
339	Other Plant and Miscellaneous Equipment_____				
340	Office Furniture and Equipment_____	0	383		383
341	Transportation Equipment_____				
342	Stores Equipment_____				
343	Tools, Shop and Garage Equipment_____	2,177	1,549		3,726
344	Laboratory Equipment_____				
345	Power Operated Equipment_____				
346	Communication Equipment_____				
347	Miscellaneous Equipment_____				
348	Other Tangible Plant_____				
	Total Water Plant_____	\$ 340,969	\$ 15,076	\$ 0	\$ 356,045



YEAR OF REPORT  
DECEMBER 31, 2000

UTILITY NAME: LABRADOR SERVICES, INC.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g-h=i)
302	Franchises	20	%	5.00 %	0	\$	0	\$ 0
304	Structures and Improvements		%	%		\$		\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	40	%	2.50 %	12,599		1,152	13,751
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	40	%	2.50 %	1,313		162	1,475
320	Water Treatment Equipment	40	%	2.50 %	0		21	21
330	Distribution Reservoirs & Standpipes	40	%	2.50 %	6,637		775	7,412
331	Trans. & Dist. Mains	40	%	2.50 %	52,918		8,224	59,142
333	Services		%	%				
334	Meter & Meter Installations	40	%	2.50 %	98		202	300
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	15	%	6.67 %	0		13	13
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	6.67 %	72		198	270
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other - PSC Audit Adjustment		%	%				
	Totals				73,637	\$ 0	\$ 8,747	\$ 82,384 *

W-2

\* This amount should tie to Sheet F-5.

UTILITY NAME LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 37,999
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	1,180
610	Purchased Water	
615	Purchased Power	9,534
616	Fuel for Power Production	
618	Chemicals	2,026
620	Materials and Supplies	12,594
630	Contractual Services:	
	Management	
	Professional	2,331
	Testing	3,280
	Other	6,495
640	Rents	6,300
650	Transportation Expense	2,266
655	Insurance Expense	1,479
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	43
675	Miscellaneous Expenses	4,006
	Total Water Operation And Maintenance Expense	\$ 89,512 *
	* This amount should tie to Sheet F-3.	

## WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
5/8"	D	1.0	853	853	853
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
6" RV Park - 274 Spaces	T	50.0	1	1	50
Unmetered Customers					
Other (Specify)					
Total			854	854	903

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: LABRADOR SERVICES, INC.

YEAR OF REPORT

DECEMBER 31, 2000

SYSTEM NAME: LABRADOR SERVICES, INC.

## PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	_____	5,955	_____	5,955	Unknown
February_____	_____	6,684	_____	6,684	Unknown
March_____	_____	4,247	_____	4,247	Unknown
April_____	_____	4,282	_____	4,282	Unknown
May_____	_____	3,377	_____	3,377	Unknown
June_____	_____	2,785	_____	2,785	Unknown
July_____	_____	2,460	_____	2,460	Unknown
August_____	_____	2,400	_____	2,400	Unknown
September_____	_____	3,570	_____	3,570	Unknown
October_____	_____	4,040	_____	4,040	Unknown
November_____	_____	3,695	_____	3,695	Unknown
December_____	_____	4,255	_____	4,255	Unknown
Total for Year_____	0	47,750	_____	47,750	0

If water is purchased for resale, indicate the following:

Vendor:

Point of Delivery:

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	30,713	_____	_____	30,713
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000SYSTEM NAME: LABRADOR SERVICES, INC.

## WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1989	1982		
Types of Well Construction and Casing	Steel Cased to 140'	Steel Cased to 77'		
Depth of Wells	770'	530'		
Diameters of Wells	10"	6"		
Pump - GPM				
Motor - HP	40 H.P.	10 H.P.		
Motor Type *	Turbine	Submersible		
Yields of Wells in GPD				
Auxiliary Power	Yes	Yes		
* Submersible, centrifugal, etc.				

## RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel			
Capacity of Tank	34,000 Gals.			
Ground or Elevated	Ground			

## HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer	US Motor	Unknown	Baldor	
Type	Turbine	Centrifugal	Centrifugal	
Rated Horsepower	20	7.5	2	
<b>Pumps</b>				
Manufacturer				
Type				
Capacity in GPM				
Average Number of Hours Operated Per Day				
Auxiliary Power				

UTILITY NAME:

LABRADOR SERVICES, INC.

YEAR OF REPORT

DECEMBER 31, 2000

## SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	_____	_____	_____
Type of Source_____	Ground	Ground	_____

## WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	Aeration/Chlorination	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	Yes	_____	_____
Ozone_____	_____	_____	_____
Other_____	Add Ortho Phosphate	_____	_____
Auxiliary Power_____	Yes	_____	_____

UTILITY NAME: LABRADOR SERVICES, INC.SYSTEM NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve.        374
2. Maximum number of ERCs \* which can be served.        682
3. Present system connection capacity (in ERCs \*) using existing lines.        374
4. Future connection capacity (in ERCs \*) upon service area buildout.        374
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity?        Yes  
If so, how much capacity is required? 500 Gallons Per Minute for Two Hours
7. Attach a description of the fire fighting facilities. Hydrants
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 with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP?
  - c. When will construction begin?
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID #        6514842
12. Water Management District Consumptive Use Permit #        206867
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

# WASTEWATER OPERATING SECTION

UTILITY NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises_____	_____	7,933	_____	7,933
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	_____	_____	_____	_____
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	_____	_____	_____	_____
361	Collection Sewers - Gravity_____	367,885	_____	_____	367,885
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	_____	_____	_____	_____
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	32,000	_____	_____	32,000
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	731,224	8,573	_____	739,797
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	0	382	_____	382
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	3,700	6,264	_____	9,964
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 1,134,809	\$ 23,152	\$ _____	\$ 1,157,961 *

\* This amount should tie to sheet F-5.



UTILITY NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g-h=i) (i)
354	Structures and Improvements		%	%	\$	\$		\$ 0
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity	40	%	2.50 %	77,792		9,198	86,990
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells	40	%	2.50 %	9,400		800	10,200
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	40	%	2.50 %	120,365		18,389	138,754
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%			13	13
391	Transportation Equipment	15	%	6.67 %				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment	15	%	6.67 %	835		457	1,292
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				0
352	Franchises	20	%	5.00 %				
	Totals				\$ 208,392	\$ 0	\$ 28,857	\$ 237,249 *

\* This amount should tie to Sheet F-5.

UTILITY NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 37,998
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	1,180
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	41,025
715	Purchased Power	18,645
716	Fuel for Power Production	
718	Chemicals	24,598
720	Materials and Supplies	11,457
730	Contractual Services:	
	Management	
	Professional	3,734
	Testing	7,539
	Other	6,649
740	Rents	25,200
750	Transportation Expense	2,266
755	Insurance Expense	4,438
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	42
775	Miscellaneous Expenses	4,005
	Total Wastewater Operation And Maintenance Expense	\$ 188,776 *

\* This amount should tie to Sheet F-3.

## WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equiv. (c x e) (f)
Residential Service					
All meter sizes	D	1.0	853	853	853
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
6" RV Park - 274 Spaces	T	50.0	1	1	50
Unmetered Customers					
Other (Specify)					
Total			854	854	903

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## PUMPING EQUIPMENT

Lift Station Number_____	#1	#2				
Make or Type and nameplate data on pump_____						
Year installed_____	1982	1989				
Rated capacity_____						
Size_____						
Power:						
Electric_____	Electric	Electric				
Mechanical_____						
Nameplate data of motor_____						

## SERVICE CONNECTIONS

Size (inches)_____	6"					
Type (PVC, VCP, etc.)_____	PVC					
Average length_____						
Number of active service connections_____	853					
Beginning of year_____						
Added during year_____						
Retired during year_____						
End of year_____	853					
Give full particulars concerning inactive connections_____						

## COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)_____	8"				4"	8"		
Type of main_____	PVC				PVC	PVC		
Length of main (nearest foot)_____								
Beginning of year_____	27,825				225	1,575		
Added during year_____								
Retired during year_____								
End of year_____	27,825				225	1,575		

## MANHOLES

Size (inches)_____	48"			
Type of Manhole_____	Precast			
Number of Manholes:				
Beginning of year_____	104			
Added during year_____				
Retired during year_____				
End of Year_____	104			

UTILITY NAME: LABRADOR SERVICES, INC.SYSTEM NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000

## TREATMENT PLANT

Manufacturer _____	Extended Aeration _____	_____	_____
Type _____	Steel _____	_____	_____
"Steel" or "Concrete" _____	216 MGD _____	_____	_____
Total Permitted Capacity _____	_____	_____	_____
Average Daily Flow _____	Land Application _____	_____	_____
Method of Effluent Disposal _____	216 MGD _____	_____	_____
Permitted Capacity of Disp. _____	_____	_____	_____
Total Gallons of _____	22,552,000 _____	_____	_____
Wastewater treated _____	_____	_____	_____

## MASTER LIFT STATION PUMPS

	#1	#2				
Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____	_____
Motor _____	_____	_____	_____	_____	_____	_____
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	20 H.P. _____	10 H.P. _____	_____	_____	_____	_____
Power (Electric or _____	_____	_____	_____	_____	_____	_____
Mechanical) _____	Electric _____	Electric _____	_____	_____	_____	_____

## PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	3,007,000 _____	_____	3,007,000 _____
February _____	3,444,000 _____	_____	3,444,000 _____
March _____	4,371,000 _____	_____	4,371,000 _____
April _____	2,760,000 _____	_____	2,760,000 _____
May _____	2,015,000 _____	_____	2,015,000 _____
June _____	1,200,000 _____	_____	1,200,000 _____
July _____	1,054,000 _____	_____	1,054,000 _____
August _____	744,000 _____	_____	744,000 _____
September _____	720,000 _____	_____	720,000 _____
October _____	837,000 _____	_____	837,000 _____
November _____	1,140,000 _____	_____	1,140,000 _____
December _____	1,260,000 _____	_____	1,260,000 _____
Total for year _____	22,552,000 _____	_____	22,552,000 _____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

UTILITY NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000SYSTEM NAME: LABRADOR SERVICES, INC.

## GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs\* now being served. 221
2. Maximum number of ERCs\* which can be served. 771
3. Present system connection capacity (in ERCs\*) using existing lines. 771
4. Future connection capacity (in ERCs\*) upon service area buildout. 771
5. Estimated annual increase in ERCs\*. 1
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP? Repermitted in December, 2000
11. If the present system does not meet the requirements of DEP rules, submit the following: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP?
  - c. When will construction begin?
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP?
12. Department of Environmental Protection ID # FLA012801-002-DW2P

- \* An ERC is determined based on one of the following methods:
- (a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
  - (b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: LABRADOR SERVICES, INC.YEAR OF REPORT  
DECEMBER 31, 2000**CERTIFICATION OF ANNUAL REPORT**

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

- |  |   |    |  |
|--|---|----|--|
| YES<br><input type="checkbox"/>            | NO<br><input checked="" type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	_____ *
				(signature of chief executive officer of the utility)
1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	_____ *
				(signature of chief financial officer of the utility)

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

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

oct-25-01 09:19 Dudley

10/09/2001 15:45 9413792828

450-247-3797  
REG CON INC

PAGE 02  
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UTILITY NAME: LABRADOR SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2000

## CERTIFICATION OF ANNUAL REPORT

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

- |  |   |    |  |
|--|---|----|--|
| YES<br><input type="checkbox"/>            | NO<br><input checked="" type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/>            | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

### Items Certified

1. ☒ 2. ☒ 3. ☒ 4. ☒

(signature of chief executive officer of the utility)

1. ☒ 2. ☒ 3. ☒ 4. ☒

(signature of chief financial officer of the utility)

- Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

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