CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS845-03-AR Mr. Patrick C. Flynn Sandy Creek Utility Services, Inc. 200 Weathersfield Avenue Altamonte Springs, FL 32714-4027

514W 446S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

O4 MAY -4 AM 10: 23

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-03

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EXECUTIVE SUMMARY

YEAR OF REPORT 31-Dec-03

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: YES 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. YES NO 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. YES 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility. YES NO 4. X The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified (Signature of Chief Executive Officer of the utility) * (Signature of Chief Financial Officer of the utility) * Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE:

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

ANNUAL REPORT OF

YEAR OF REPORT 31-Dec-03

SANDY CREEK UTILITY SERVICES INC	County:	Bay County
(Exact Name of Utility)	·	
List below the exact mailing address of the utility for which normal correspondence sl	ould be cent:	
2335 SANDERS ROAD	iouid de sent.	
NORTHBROOK IL 60062		
T-11		
Telephone: 847-498-6440		
E Mail Address: NONE		
WEB Site: NONE		
Sunshine State One-Call of Florida, Inc. Member Number SC1094		
Name and address of person to whom correspondence concerning this report should be	a addragadi	
JOHN S HAYNES	e addressed:	
2335 SANDERS ROAD	·	
NORTHBROOK IL 60062		
Telephone: 847-498-6440		
Telephone: 847-498-6440		
List below the address of where the utility's books and records are located:		
2335 SANDERS ROAD		
NORTHBROOK IL 60062		
Telephone: 847-498-6440		
Y		
List below any groups auditing or reviewing the records and operations: PRICEWATERHOUSECOOPERS		
TRICEWATERHOUSECOOLERS		
		·
Date of original organization of the utility: 09/20/76		
Check the appropriate business entity of the utility as filed with the Internal Revenue S	lam-iaa	
Check the appropriate business entity of the utility as fried with the internal Revenue S	ervice	
Individual Partnership Sub S Corporation 1120 Corporation		
List below every corporation or person owning or holding directly or indirectly 5% or	more of the v	oting securities
of the utility:	more or the v	oring securities
		Percent
Name		<u>Ownership</u>
1. UTILITIES INC 2.		100%
3.		
4.		
5.		
6.		
7.		
8. 9.		
10.		

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE PERSON TO BE CONTINUED ON					
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC		
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		FINANCIAL		
PRICEWATERHOUSECOOPERS	AUDITORS	PRICEWATERHOUSECOOPERS	AUDITS		

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

COMPANY PROFILE

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

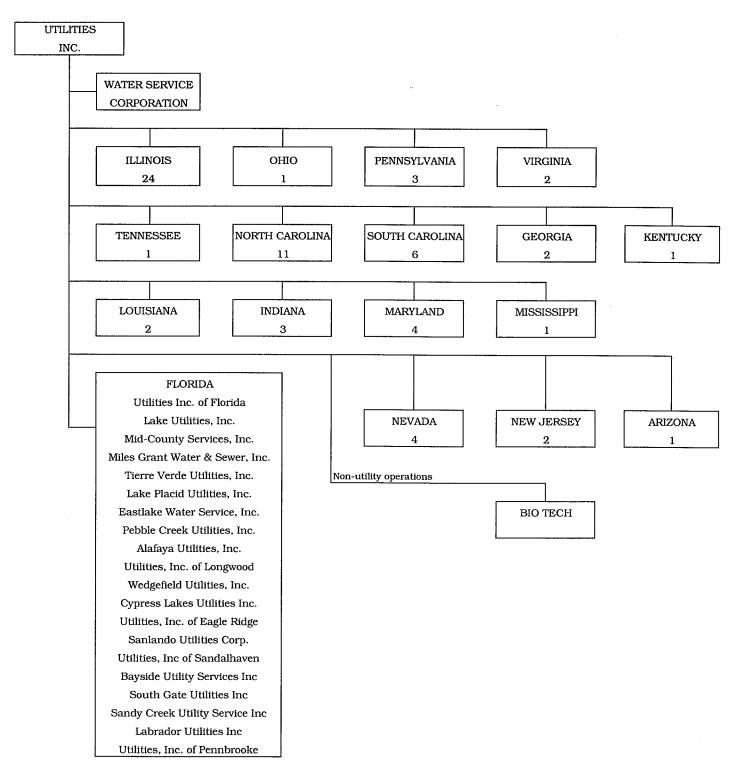
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

A.	Acquired by Utilities Inc. in 2001
B.	The Utility supplies water and sewer services.
C.	Maintain a high quality of service.
D.	There is only subdivisions that are serviced.
E.	There has been modest growth and we expect this pattern to continue as long as economic conditons hold.
F.	There have been no major transaction during the year.

PARENT / AFFILIATE ORGANIZATION CHART

	Current as of	12/31/2003	
Complete below an organizational chart must also show the relation	nart that show all parents, aship between the utility	s, subsidiaries and affiliates of the utility. and affiliates listed on E-7, E-10(a) and E-1	l0(b).
UTILITIES, INC PARENT COM	PANY		
WATER SERVICE CORP SERV SERVICES REQUIRE		LYING MOST	
UTILITIES INC. of FLORIDA pr staff.	ovides office personnel a	and administrative	
SEE ATTACHED			
	٠		

Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.				
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)	
JAMES L CAMAREN	CEO		\$NONE	
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		NONE	

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)	
JAMES L CAMAREN	CEO	1	\$ NONE	
LAWRENCE N SCHUMACHER	PRES/SEC/CFO	1		

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(a)	(b)	(c)	(d)
NO BUSINESS CONTRACTS,		\$	
AGREEMENTS OR OTHER			
ARRANGEMENTS WERE			
ENTERED INTO DURING THE			
CURRENT YEAR BY THE			
OFFICERS LISTED ON PAGE			
E6, THE DIRECTORS OR			·
AFFILIATES.			
	<u> </u>		
			1
,			
<u>, </u>			
		ļ	

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

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
JAMES L CAMAREN	CHARIMAN & CEO	DIDECTOR OFFICER	NORTHDROOK H
UTILITIES INC & SUBSIDIARIES	CHARIMAN & CEO	DIRECTOR/OFFICER	NORTHBROOK IL
LAWARENCE N SCHUMACHER			
UTILITIES INC & SUBSIDIARIES	PRESIDENT	DIRECTOR/OFFICER	NORTHBROOK IL

YEAR OF REPORT 31-Dec-03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

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

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

UTILITY NAME:

SANDY CREEK UTILITY SERVICES INC

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

-management, legal and accounting services

-computer services

-engineering & construction services

-material and supplies furnished

-leasing of structures, land, and equipment

-rental transactions

-repairing and servicing of e	-repairing and servicing of equipment -sale, purchase or transfer of various products		-sale, purchase or transfer of various products		
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)	
WATER SERVICE CORP	Operators Salaries & Benefits	Continous	Purchase	25,394	
	Insurance	Continous	Purchase	2,830	
	Computer Operations	Continous	Purchase	151	
	Supplies & Postage	Continous	Purchase	416	
	Outside Services	Continous	Purchase	488	
7	Management Services	Continous	Purchase	4,031	

YEAR OF REPORT 31-Dec-03

UTILITY NAME: SANDY CREEK UTILITY SERVICES INC

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		d. I sale with "S".		column (d))	ow or in a supplemental	FAIR MARKET VALUE	(f)	\$										
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets		ased, sold or transferr purchase with "P" an	purchase with Fr and ported. reported. (column (c) -	(e) Enter the net profit or loss for each item reported. (column (c) - column (d))(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.	eported. In space belo ate fair market value.	GAIN OR LOSS	(e)	\$										
nd Transfer of Assets	ctions follow:	Enter name of related party or company. Describe briefly the type of assets purchased, sold or transferred. Enter the total received or paid. Indicate purchase with "P" and sale with "S".	Enter the net book value for each item reported	ofit or loss for each item	Enter the fair market value for each item reported. In space beig schedule, describe the basis used to calculate fair market value.	NET BOOK VALUE	(p)											
ions: Sale, Purchase a	The columnar instructions follow:	(a) Enter name of r(b) Describe briefly(c) Enter the total r	(d) Enter the net bo	(e) Enter the net pro	(I) Enter the tair ma schedule, descril	SALE OR PURCHASE PRICE	(c)	\$										
Part II. Specific Instructi		of transactions to include: equipment	land and structures	securities	n stock dividends ns	DESCRIPTION OF ITEMS	(b)											
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment	-purchase, sale or transfer of land and structures	-purchase, sale or transfer of securities	-noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY	(a)		NO ASSETS WERE SOLD,	PURCHASED OR	TRANSFERRED WITH	A RELATED PARTY	DURING THE FISCAL	YEAR ENDED 31-Dec-03				
	-:	6									-			•				

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHER	REF.	·	PREVIOUS	1	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
()	UTILITY PLANT	(6)	┢	(u)	┼	(6)
101-106	Utility Plant	F-7	\$	1,412,476	\$	1,565,007
108-110	Less: Accumulated Depreciation and Amortization	F-8		692,462	"-	708,216
		1 0	 	0,72,402	+-	700,210
	Net Plant		\$_	720,014	\$_	856,791
114-115	Utility Plant Acquisition adjustment (Net)	F-7				_
116*	Other Utility Plant Adjustments		1 -		-	
	Total Net Utility Plant		\$_	720,014	\$_	856,791
	OTHER PROPERTY AND INVESTMENTS				1	
121	Nonutility Property	F-9	\$		\$	
122	Less: Accumulated Depreciation and Amortization		i –			
	Net Nonutility Property		\$		\$	
123	Investment In Associated Companies	F-10				
124	Utility Investments	F-10			_	
125	Other Investments	F-10			-	
126-127	Special Funds	F-10				
	Total Other Property & Investments	•	\$_		\$_	
	CURRENT AND ACCRUED ASSETS					
131	Cash		\$	-	\$	-
132	Special Deposits	F-9				-
133	Other Special Deposits	F-9				
134	Working Funds					
135	Temporary Cash Investments		_	*******	_	
141-144	Accounts and Notes Receivable, Less Accumulated					
1.15	Provision for Uncollectible Accounts	F-11	l _	19,919	l _	21,355
145	Accounts Receivable from Associated Companies	F-12	_		I _	
146	Notes Receivable from Associated Companies	F-12	I –			-
151-153 161	Material and Supplies	 	_		 	
	Stores Expense	 			I -	
171	162 Prepayments 171 Accrued Interest and Dividends Receivable		-	-	-	
172 *	Rents Receivable	 	-	•	-	
173 *	Accrued Utility Revenues	 	-		I -	
174	Misc. Current and Accrued Assets	F-12			-	
1/7	MAISO. Curront and recrued Assets	1-12	-		\vdash	-
	Total Current and Accrued Assets		\$_	19,919	\$_	21,355

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT		
NO. ACCOUNT NAME		PAGE	YEAR	YEAR		
(a)	(b)	(c)	(d)	(e)		
	DEFERRED DEBITS					
181	Unamortized Debt Discount & Expense	F-13	\$	\$		
182	Extraordinary Property Losses	F-13				
183	Preliminary Survey & Investigation Charges					
184	Clearing Accounts					
185 *	Temporary Facilities					
186	Misc. Deferred Debits	F-14	168	-		
187 *	Research & Development Expenditures					
190	Accumulated Deferred Income Taxes		4,492	6,540		
	Total Deferred Debits	·	\$4,660	\$6,540_		
	TOTAL ASSETS AND OTHER DEBITS		\$ 744,593	\$ 884,686		

^{*} 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.	EQUITY CAPITAL AND I	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR
(a)	(b)	(c)	(d)	(e)
(1)	EQUITY CAPITAL		(4)	(9)
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed		4	
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock	1		
210 *	Gain on Resale or Cancellation of Reacquired			
	Capital Stock			
211	Other Paid - In Capital		245,759	245,759
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(110,542)	(204,438)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		\$ 136,217	\$ 42,321
221	LONG TERM DEBT	F 15		
221 222 *	Bonds Reacquired Bonds	F-15		
223	Advances from Associated Companies	F-17		<u> </u>
224	Other Long Term Debt	F-17		
	Total Long Term Debt	<u>.l / - </u>	\$	\$
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		510	6,325
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	412,993	684,088
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		7,122	7,228
236	Accrued Taxes	W/S-3		-
237	Accrued Interest	F-19	74	(29)
238	Accrued Dividends			
	239 Matured Long Term Debt			
240	Matured Interest	1		
241	Miscellaneous Current & Accrued Liabilities	F-20		***************************************
	Total Current & Accrued Liabilities		\$420,699	\$697,612_

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CATTIAL AND EL	PREVIOUS	CURRENT		
NO.	ACCOUNT NAME	REF. PAGE	YEAR	YEAR	
(a)	(b)	(c)	(d)	(e)	
(a)	DEFERRED CREDITS	. (6)	(u)	(6)	
251 Unamortized Premium On Debt		F-13	\$	\$	
252	Advances For Construction	F-13	3	3	
	Other Deferred Credits				
253		F-21			
255	Accumulated Deferred Investment Tax Credits		-	-	
	Total Deferred Credits		\$	\$	
	OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$	
262	Injuries & Damages Reserve				
263	Pensions and Benefits Reserve				
265	Miscellaneous Operating Reserves				
	Total Operating Reserves		\$	\$	
	CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 253,701	\$259,501_	
272	Accumulated Amortization of Contributions				
	in Aid of Construction	F-22	160,179	167,879	
	Total Net C.I.A.C.		\$93,522_	\$91,622_	
	ACCUMULATED DEFERRED INCOME TAXES			· · · ·	
281	Accumulated Deferred Income Taxes -				
	Accelerated Depreciation		\$ 90,544	\$ 46,273	
282	Accumulated Deferred Income Taxes -		 		
	Liberalized Depreciation				
283	Accumulated Deferred Income Taxes - Other		3,611	6,858	
	Total Accumulated Deferred Income Tax	. 1	\$ 94,155	\$53,131	
TOTAL E	QUITY CAPITAL AND LIABILITIES		\$744,593	\$884,686	

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	\$128,227_	\$135,348_	
	Net Operating Revenues	\$128,227	\$135,348_	
401	401 Operating Expenses F-3(b) 5			\$ 202,015
403	Depreciation Expense: Less: Amortization of CIAC Net Depreciation Expense	\$ 36,598 (160,179) \$ (123,581)	\$ <u>42,940</u> (7,700) \$ <u>35,240</u>	
406 407 408 409 410.10 410.11 411.10 412.10 412.11	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC) Taxes Other Than Income Current Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses	F-3(b) F-3(b) W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3	1,328 6,296 (140,817) 97,594 (329) 	1,615 9,828 (69,750) 21,514 (308)
	Net Utility Operating Income	\$86,138_	\$(64,806)	
469, 530 413 414 420	Add Back: Guaranteed Revenue and AFPI Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction	F-3(b)		55
Total Utili	ty Operating Income [Enter here and on Page F-3(c)]	\$86,138_	\$ (64,751)	

^{*} For each account, Column e should agree with Cloumns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$53,679	\$81,669_	\$
\$53,679_	\$81,669_	\$
\$ 93,353	\$ 108,662	\$ -
18,411 (2,732)	24,529 (4,968)	
\$15,679_	\$19,561_	\$
3,898 (35,838) 11,054 (158)	748 5,930 (33,912) 10,460 (150)	- - - - - - - - - -
\$88,855_	\$111,299_	\$
\$(35,176)	\$(29,630)	\$
- - - - - 55	- - - - - -	- - - - -
\$(35,121)	\$(29,630)	\$

^{*} Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. ACCOUNT NAME P				PREVIOUS		CURRENT
(a)	(b)	PAGE		YEAR		YEAR
(a)	(b)	(c)	 	(d)	-	(e)
Total Utili	ty Operating Income [from page F-3(a)]		\$	86,138	\$	(64,751)
	OTHER INCOME AND DEDUCTIONS					
415	415 Revenues-Merchandising, Jobbing, and					
	Contract Deductions		\$		\$	
416	Costs & Expenses of Merchandising					
	Jobbing, and Contract Work					
419	Interest and Dividend Income			(364)		(399)
421	Nonutility Income					
426	Miscellaneous Nonutility Expenses			_		-
	Total Other Income and Deductions		\$	(364)	\$	(399)
	TAXES APPLICABLE TO OTHER INCOME		}			
408.20	Taxes Other Than Income		\$		\$	
409.20 Income Taxes			l			
410.20	Provision for Deferred Income Taxes					
411.20 Provision for Deferred Income Taxes - Credit			l		l	
412.20	Investment Tax Credits - Net		l			
412.30	412.30 Investment Tax Credits Restored to Operating Income				<u> </u>	
	Total Taxes Applicable To Other Income		\$	-	\$	-
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	15,962	\$	28,746
428	Amortization of Debt Discount & Expense	F-13				
429	Amortization of Premium on Debt	F-13				
	Total Interest Expense		\$	15,962	\$	28,746
	EXTRAORDINARY ITEMS					
433	Extraordinary Income		\$		\$	
434					-	
409.30 Income Taxes, Extraordinary Items						
	Total Extraordinary Items		\$		\$	_
	NET INCOME		\$	69,812	\$	(93,896)

Explain Extraordinary II NONE	ncome:			

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER UTILITY (d)		STEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	638,310	\$	918,974
	Less:			<u>.</u>		· · · · · · · · · · · · · · · · · · ·
	Nonused and Useful Plant (1)		J			
108	Accumulated Depreciation	F-8	J	246,137		443,127
110	Accumulated Amortization	F-8	!	24,718		10,245
271	Contributions In Aid of Construction	F-22	l	93,001		166,500
252	Advances for Construction	F-20				
	Subtotal		\$	274,454	\$	299,102
	Add:					
272	Accumulated Amortization of					
	Contributions in Aid of Construction	F-22		49,859		118,020
	Subtotal		\$	324,313	\$	417,122
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7		-		-
115	Accumulated Amortization of				I =	
	Acquisition Adjustments (2)	F-7				-
	Working Capital Allowance (3)			11,669		13,583
	Other (Specify):					-
		-	l —			
			_			
	RATE BASE		\$	335,982	\$	430,705
	NET UTILITY OPERATING INCOME		\$	(35,176)	\$	(29,630)
ACHI	EVED RATE OF RETURN (Operating Income / Rate	e Base)		-10.47%		-6.88%

NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

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

CLASS OF CAPITAL (a)	_	DOLLAR MOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes	\$	298,233 - 414,635 7,228 - 46,591	38.90% 0.00% 54.08% 0.94% 0.00% 6.00%	11.96% 0.00% 7.31% 6.00% 0.00% 0.00%	4.65% 0.00% 3.96% 0.06% 0.00% 0.00%
Other (Explain) Short Term Debt Total	\$	766,687	6.08% 0.00%	0.00%	0.00%

(1)	If the utility's capital structure is not used, explain which capital structure is used.								

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

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	11.96%
Commission order approving Return on Equity:	LEVERAGE FORMULA

APPROVED AFUDC RATECOMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

YEAR OF REPORT 31-Dec-03

SANDY CREEK UTILITY SERVICES INC

UTILITY NAME:

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

CAPITAL STRUCTURE (g)	\$ 298,233 - 414,635 7,228 	\$ 766,687	
OTHER (1) ADJUSTMENTS PRO RATA (f)	\$ (82,645,216) (114,901,980)	\$ (197,547,196)	
TILITY JURISDICTIONAL ADJUSTMENTS ADJUSTMENTS SPECIFIC PRO R (d) (e) (f)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 \$	
NON- JURISDICTIONAL ADJUSTMENTS (d)	\$	<u>0</u>	
	s	\$) and (f):
PER BOOK NON-U BALANCE ADJUS (b) (c)	\$ 82,943,449 115,316,615 7,228 - - 46,591	\$ 198,313,883	ABLE
CLASS OF CAPITAL (a)	Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	Total	(1) Explain below all adjustments made in Columns (e) and (f): NOT APPLICABLE

UTILITY NAME:

SANDY CREEK UTILITY SERVICES INC

UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$638,310_	\$918,974	\$	\$1,557,284_ -
103	Property Held for Future Use				-
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	7,271	452		7,723
106	Completed Construction Not Classified				-
2	Total Utility Plant	\$645,581	\$919,426_	\$	\$1,565,007_

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

ACCT.	For any acquisition adjust DESCRIPTION (b)	WATER (c)	WASTEV (d)	VATER	OTHER THAN REPORTING	TOTAL (f)
114	Acquisition Adjustment NONE	\$ <u>-</u>	\$	-	\$	\$
Total Pla	ant Acquisition Adjustments	\$ 	\$	<u>-</u>	\$	\$
115	Accumulated Amortization Accruals charged during year	\$ 	\$		\$	\$
Total Ac	cumulated Amortization	\$ -:	\$	-	\$	\$
Net Acqu	uisition Adjustments	\$ -	\$		\$	\$

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

ACCUMULATED DEPRE	LIA	HON (ACCI.	108	AND AMOR	OTHER THAN		U)
			l		REPORTING		
DESCRIPTION	l	WATER	l wa	STEWATER	SYSTEMS		TOTAL
(a)	l	(b)	''''	(c)	(d)		(e)
ACCUMULATED DEPRECIATION		(2)		(v)	(")		(6)
Account 108			l				
Balance first of year	\$	234,692	\$	440,432	\$	\$	675,124
Credit during year:							- · · · , ·
Accruals charged to:							
Account 108.1 (1)	\$	18,411	\$	24,529	\$	\$	42,940
Account 108.2 (2)	-	······································	_				-
Account 108.3 (2)	1 -		-			_	_
Other Accounts (specify):	1 -		-			_	
`` ''		(286)					(286)
	1 -		-			_	-
Salvage	1 -		-			_	-
Other Credits (Specify):	1 -		I [—]			_	
Total Credits	\$	18,125	\$	24,529	\$ -	\$	42,654
Debits during year:							
Book cost of plant retired		6,680	l _	21,835			28,515
Cost of Removal	↓ .					_	
Other Debits (specify):							
	┨ _		l _	 .		l _	-
			ļ	*****	7-7-11-1		
T (I D)							
Total Debits	\$	6,680	\$	21,835	\$ -	\$	28,515
Balance end of year	\$	246 127		442 106	φ.	_ ا	(00.0(2
Balance end of year	⊅ =	246,137	\$	443,126	\$	\$_	689,263
ACCUMULATED AMORTIZATION			├—			<u> </u>	
Account 110							
Balance first of year	\$	12,349	\$	4.090	e e	Φ.	17 220
Credit during year:	1 D	1.2,349	Ф	4,989	\$	\$	17,338
Accruals charged to:							
Accidats charged to.	\$	867	\$	740	\$	\$	1 615
Account 110.2 (2)	┨	807	J =	748] 		1,615
Other Accounts (specify):	- 1		-			-	
Onici Accounts (specify).		_		_			•
	H		1			<u> </u>	-
Total credits	\$	867	s	748	\$ -	\$	1,615
Debits during year:	Ť		Ť		-	Ť	-,015
Book cost of plant retired							
Other debits (specify):	1 -		I —			-	
X 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1						
					i	 	
Total Debits	\$	-	\$	-	\$ -	\$	• .
Balance end of year	\$ =	13,216	\$_	5,737	\$	\$_	18,953
					_		

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

UTILITY NAME:

SANDY CREEK UTILITY SERVICES INC

REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)	
NONE	\$		\$	
Total	\$		\$	

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$	\$	\$	\$
Total Nonutility Property	\$	\$	\$	\$

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): ELECTRIC DEPOSIT - NONE	\$
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$
Total Other Special Deposits	\$

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$	\$
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): NONE	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125): NONE	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B NONE	Utilities: Account 127):	\$
Total Special Funds		\$

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$ 12,087 9,268	
Total Customer Accounts Receivable		\$ 21,355
OTHER ACCOUNTS RECEIVABLE (Account 142):	\$	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):	\$	
Total Notes Receivable	1000	\$ -
Total Accounts and Notes Receivable		\$21,355
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$	
Total Additions Deduct accounts written off during year: Utility Accounts Others	\$ - 	
Total accounts written off	\$ -	
Balance end of year		\$
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$21,355

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

	DESCRIPTION (a)	TOTAL (b)
NONE		\$
Total		\$

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	% 5 % 9% 9% 9% 9% 9% 9% 9% 9% 9% 9% 9% 9% 9%	
Total		S

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$
Total Miscellaneous Current and Accrued Liabilities	\$

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$	\$
Total Unamortized Debt Discount and Expense	\$	\$
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$	\$

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total Extraordinary Property Losses	\$

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

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

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$1
Shares authorized		
Shares issued and outstanding		1,000
Total par value of stock issued	%	\$1,000
Dividends declared per share for year	%	\$
PREFERRED STOCK		
Par or stated value per share	%	\$ -
Shares authorized		-
Shares issued and outstanding		· -
Total par value of stock issued	%	\$ -
Dividends declared per share for year	%	\$ -

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	INTEREST		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)
NONE	% % % % %		\$
Total			\$

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

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance Beginning of Year	\$ (110,542)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$
	Total Credits:	\$
	Debits:	\$
	Total Debits:	\$
435	Balance Transferred from Income	\$ (93,896)
436	Appropriations of Retained Earnings:	(55,650)
	Total Appropriations of Retained Earnings	\$
437 438	Dividends Declared: Preferred Stock Dividends Declared Common Stock Dividends Declared	
	Total Dividends Declared	\$
215	Year end Balance	\$
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
	etained Earnings	\$(204,438)
Notes to	Statement of Retained Earnings:	

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$

OTHER LONG-TERM DEBT ACCOUNT 224

	INT	EREST	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)
NONE	%		 S
NONE			J
	—— [%]		
	%		
	%		
	%		
	<u></u> %		
	%		
	%		
	%		
	%		
	%		
	<u></u>		
			6
Total			\$

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

NOTES PAYABLE ACCOUNTS 232 AND 234

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232): NONE	% 		\$
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	% % % % % % %		\$
Total Account 234			\$

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (684,088)
Total	\$(684,088)

UTILITY NAME; SANDY CREEK UTILITY SERVICES INC

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	THE CONTRACTOR				
	BALANCE		DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	(n)	(3)	(p)	(a)	(I)
	9		\$	\$	-
UTILITIES INC INTERCOMPANY INTEREST			28,746	28,746	•
					•
Total Account 237.1	٠ ج		\$ 28,746	\$ 28,746	·
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits MISC ITEMS	(VL) - \$	427	\$	€9	
	(+/)		COL		67
Total Account 237.2	\$		\$ 103	· · · · · · · · · · · · · · · · · · ·	\$
Total Account 237 (1)	\$ (74)		\$ 28,849	\$ 28,746	\$ 29
INTEREST EXPENSED: Total accrual Account 237		737	30.00	71) March 20000 1	
Less Capitalized Interest Portion of AFUDC:		/67		(1) Must agree to Fr Ending Balance	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)			\$ 28,746		
				_	

UTILITY NAME; SANDY CREEK UTILITY SERVICES INC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

BALANCE END OF YEAR (b)	\$P		•	A
DESCRIPTION - Provide itemized listing (a)				I otal Miscellaneous Current and Accrued Liabilities
	NONE			

ADVANCES FOR CONSTRUCTION

		BALANCE END OF YEAR	(t)	- S			- \$
		CREDITS	(e)				\$
	DEBITS		(p)	\$			\$
		ACCT. DEBIT	(c)				:
ACCOUNT 252	BALANCE	BEGINNING OF YEAR	(p)	\$			\$
		NAME OF PAYOR *	(a)	NONE			Total

^{*} 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): NONE	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): NONE	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$91,201_	\$162,500_	\$	\$253,701_
Add credits during year:	\$1,800_	\$4,000_	\$	\$5,800_
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$93,001	\$166,500	\$	\$259,501

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 47,127	\$ 113,052	\$	\$160,179
Debits during the year: Acq entry	\$ 2,732	\$	\$	\$ <u>7,700</u>
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$49,859_	\$118,020	\$	\$167,879

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 tax return for the year.
	The reconciliation shall be submitted even though there is no taxable income for the year.
	Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (93,896)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		5,800
Deductions recorded on books not deducted for return:		
Net Change - Rate Case	· · · · · · · · · · · · · · · · · · ·	168
Excess Tax Depreciation over Book Depreciation		(58,870)
Current FIT		(69,750)
Deferred FIT		21,514
Deferred SIT		(308)
Amortization Adj PSC-03-1308		(41)
Income recorded on books not included in return:		<u> </u>
Interest During Construction		(55)
Deduction on return not charged against book income: Organization Exp		(9,710)
Federal tax net income		\$(205,148)
Computation of tax:		
(205,148)		
34% (60 c/50)		
(69,750)		

WATER OPERATION SECTION

UTILITY NAME:

SANDY CREEK UTILITY SERVICES INC

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
SANDY CREEK / BAY	514W 446S	
dir. (b. 1 Gregoria)		
	 	
	 	

SYSTEM NAME / COUNTY: Bay County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 638,310
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	246,137
110	Accumulated Amortization	F-8	24,718
271	Contributions In Aid of Construction	W-7	93,001
252	Advances for Construction	F-20	_
	Subtotal		\$\$
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 49,859
	Subtotal		\$324,313_
114	Plus or Minus:		· · · · · · · · · · · · · · · · · · ·
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	11.600
	Working Capital Allowance (3)		11,669
	Other (Specify):		
	WATER RATE BASE		\$335,982_
	WATER OPERATING INCOME	W-3	\$(35,176)
JRN (Water O	perating Income / Water Rate Base)		-10.47%

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

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

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

SYSTEM NAME / COUNTY: Bay County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	C	URRENT YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	53,679
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	
401	Operating Expenses	W-10(a)	\$	93,353
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)		18,411 (2,732)
	Net Depreciation Expense	,	\$	15,679
406	Amortization of Utility Plant Acquisition Adjustment	F-7	J	
407	Amortization Expense (Other than CIAC)	F-8		867
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses		\$	2,347 524 1,027 - 3,898 (35,838) 11,054 (158) - 88,855
	Utility Operating Income		\$	(35,176)
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			55
	Total Utility Operating Income		\$ <u></u>	(35,121)

SANDY CREEK UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY Bay County

CHBBENT	VEAR	(\$ 34,411		1,300	21,710			22,927				75,128	46,216	9,206	322,540	58,553	14,607	1,563			1,167	15,099	2	8,308	•				5,575	\$ 638,310
	RETIREMENTS	(e)	s										1,680		337	1,233	3,430														8 6,680
T ACCOUNTS	ADDITIONS	(p)	- \$	•	•	1	•	•	1,568	9	1	1	9,125	1,261	2,397	5,687	24,833	4,149	1,563		E .		•	•	1,062	•	•	•	1	233	\$ 51,878
WATER UTILITY PLANT ACCOUNTS	YEAR	(c)	\$ 34,411	•	1,300	21,710	•		21,359	•	1	1	67,683	44,955	7,146	318,086	37,150	10,458	ı	1	,	1,167	15,099	•	7,246		J		F	5,342	\$ 593,112
WAT	ACCOUNT NAME		Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
TOO	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	.330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

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

W-4(a) GROUP

SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY Bay County

UTILITY NAME:

	κi	Y A GUINGS	PLANT		(h)	\$			r		E SPORT TO THE SECOND			计图图图图图图图图图图图图图图		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)						· 安全是一个			1,167	15,099	•	8,308		1			5,575	\$ 30,149	
	4.	TRANSMISSION	AIND	PLANT	(g)	S managed and a second second		•						14. The second s		1		9,206	322,540	58,553	14,607	1,563	•	•	10.1000 20.00 00 10.0	Teach with the second profiles.					TO BE WITH AN LINE OF THE PROPERTY.			\$ 406,469	
	ę.	OTT A VX	TREATMENT	PLANT	(f)	\$	SECTION AND DESCRIPTION OF THE PARTY.	•	•	The state of the state of				e Tarking Billy Herry Arthure		•	46,216		· · · · · · · · · · · · · · · · · · ·		というない ないない ないない ないない ないかい かんしょう かんしょ かんしょ かんしょ かんしょ かんしょ かんしょ かんしょ かんしょ	是 一种		•			Publisher Tables To Company (made)		A STATE OF THE STA			では、 では、 では、 では、 では、 では、 では、 では、		\$ 46,216	
T MATRIX	.2	SOURCE	AND PITMPING	PLANT	(e)	\$		1,300	21,710	•	•	22,927	1	•	•	75,128								•								· · · · · · · · · · · · · · · · · · ·	A STATE OF THE PARTY OF THE PAR	\$ 121,065	
WATER UTILITY PLANT MATRIX	.1	TANGIBI E	PLANT		(p)	\$ 34,411							Mary Charles and Complete Ass.					The Table Market Service		で 100mm 日本の 10	。 1995年 - 1995年 -										Action (Inc.)			\$ 34,411	
WAT		Thadair	VEAR		(c)	\$ 34,411	1	1,300	21,710	1	•	22,927	1	•		75,128	46,216	9,206	322,540	58,553	14,607	1,563	•	•	1,167	15,099		8,308	F		•		5,575	\$ 638,310	
			ACCOUNT NAME		(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
		L	NO.	,	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		

W-4(b) GROUP

UTILITY NAME:

SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY: Bay County

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements			3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			5.00%
320	Water Treatment Equipment			4.55%
330	Distribution Reservoirs and Standpipes			2.70%
331	Transmission and Distribution Mains			2.33%
333	Services			2.50%
334	Meters and Meter Installations			5.00%
335	Hydrants			2.22%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			6.67%
341	Transportation Equipment			16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			6.25%
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			10.00%
Water	Plant Composite Depreciation Rate *			

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

SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY: Bay County

UTILITY NAME:

	TOTAL	CREDITS (d+e)	(£)	\$ 200	-	•	718	•			3,514	2,051	207	7,295	1,022	577	•		•	78	1,739	•	486	•	•			238	561.81	
CIATION	OTHER	CREDITS *	(e)	\$	•		•	•	•	•		•	•	•	•	•	•		•	(124)	•	•	(39)	(1)	•	(30)	•	(92)	(98 <i>C)</i> \$	
UMULATED DEPRI		ACCRUALS	(p)	\$ 200			718				3,514	2,051	207	7,295	1,022	577	•			202	1,739		525	1		30		330	118 411	
ES IN WATER ACC	BALANCE	AT BEGINNING OF VEAR	(o)	\$ 8.237			7,415				41,640	24,881	688	147,504	(10,498)	1,834	•			395	10,750		338	•		•		1,307	\$ 234.692	
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCITMITATED DEPRECIATION	
		ACCT.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL W	

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

OTHER CREDITS colunm (E) * are due to allocation of UIF plant

W-6(a) GROUP

SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY Bay County

UTILITY NAME:

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

BALANCE AT END OF YEAR (c+f-k)	(I) \$ 437			8,133				43,474	26,932	759	153,566	(12,906)	2,411	•			473	12,489		824	4				1,545	3 246,137
TOTAL CHARGES (g-h+i)	(j)	ı	9		•		1	1,680		337	1,233	3,430	•	•		1	•	•	1	•		•		E	i i	\$ 089'9 \$
COST OF REMOVAL AND OTHER CHARGES	(j)																									-
PLANT SALVAGE AND REMOVA RETIRED INSURANCE AND OTH	(h)																									·
PLANT RETIRED	(g)		ı		•	1	1	1,680	•	337	1,233	3,430		•	1	•	,		1	•	1	•	•	•	•	8,089,9
ACCOUNT NAME	(b) Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
	$\bar{\sigma}$	1														į I	ı	- 1	ı	- 1	- 1	I	1	1 1	1 1	\

W-6(b) GROUP

SYSTEM NAME / COUNTY: Bay County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$91,201_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$1,800_
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u> </u>
Total Credits	•	\$1,800
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$93,001_

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:

SYSTEM NAME / COUNTY: Bay County

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)
WATER CONNECTIONS FEES WATER CONNECTIONS FEES	4 4	\$ 300 150	\$
Total Credits			\$1,800

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 2,732
Total debits	\$\$
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$49,859_

W-8	(a)	
GROUP		

SYSTEM NAME / COUNTY: Bay County

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
Total Credits		\$

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Water Operations

UTILITY NAME:

NDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-03

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues			
Total Metered Sales	53,679	53,679	
Total Fire Protection Revenue			
Other Sales to Public Authorities			
Sales to Irrigation Customers			
Sales for Resale			•
Interdepartmental Sales			
Total Other Water Revenue			
Total Water Operating Revenue	53,679	53,679	
Less: Expense for Purchased Water from FPSC Regulated Utility			
Net Water Operating Revenues	53,679	53,679	

UTIL	JTV	NA	ME:
	<i>.</i>	7.17.	LIVE

SYSTEM NAME / COUNTY: Bay County

WATER OPERATING REVENUE

ACCT.		BEGINNING YEAR NO.	YEAR END NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
(4)	Water Sales:	(6)	(u)	(0)
460	Unmetered Water Revenue			\$
400	Metered Water Revenue:			9
461.1	Sales to Residential Customers	206	222	52.126
461.1		206	223	53,136
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities		·	
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	206	223	\$53,136_
	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	206	223	\$53,136_
	Other Water Revenues:			
469	Guaranteed Revenues (Including A	llowance for Funds Prud	lently Invested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			543
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$543_
	Total Water Operating Revenues			\$53,679_

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

SYSTEM NAME / COUNTY: Bay County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)		CURRENT YEAR (c)		.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601			0.500	٦	1 000	
601	Salaries and Wages - Employees	┨ ^ᢌ -	8,588	3	1,889	\$515_
603	Salaries and Wages - Officers,	1				
604	Directors and Majority Stockholders	- 1	2.006		0.55	
604	Employee Pensions and Benefits	- -	3,986		877	239
610	Purchased Water	- 1			 	
615	Purchased Power	- -	4,657			
616	Fuel for Power Purchased	4 -				
618	Chemicals	┨ -	2,002		2,002	
620	Materials and Supplies	- -	64,765	١.	25,906	6,477
631	Contractual Services-Engineering	╣_				
632	Contractual Services - Accounting	┨ _	577			
633	Contractual Services - Legal	┨ _	_	Ι.		
634	Contractual Services - Mgt. Fees	┨ _		Ι.		
635	Contractual Services - Testing	┛.		Ι.		
636	Contractual Services - Other	┨ _		Ι.		
641	Rental of Building/Real Property	┚.		Ι.		
642	Rental of Equipment					
650	Transportation Expenses		2,458		541	147
656	Insurance - Vehicle	1 .				
657	Insurance - General Liability					
658	Insurance - Workman's Comp.					
659	Insurance - Other] -	1,122		247	67
660	Advertising Expense					
666	Regulatory Commission Expenses	7 -				
	- Amortization of Rate Case Expense	1 -	105		医数体流体	
667	Regulatory Commission ExpOther	1 -		[
668	Water Resource Conservation Exp.	1 -		l '		
670	Bad Debt Expense	1 -	918		() 经信息数据	中国国际 基本企业
675	Miscellaneous Expenses	L	4,175	L'		
	Total Water Utility Expenses	\$_	93,353	\$	31,462	\$

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY:

Bay County

		WATER EXPENS	E 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 ADMIN. & GENERAL EXPENSES (k)
\$1,889	\$515	\$3,006	\$	\$	\$
541 247	239 147	1,395 27,201 0 860	359 5,181	0	577 0
				918 2,088	2,087
\$8,211	\$968_	\$32,855	\$6,637	\$3,006	\$

 ${\bf SYSTEM\ NAME\ /\ COUNTY:\ \underline{SANDY\ CREEK\ /\ BAY}}$

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	(-)	1.378	0.050	1.328	1.216
February		1.121	0.050	1.071	0.889
March		1.181	0.050	1.131	0.917
April		1.370	0.050	1.320	0.885
May		1.785	0.050	1.735	0.893
June		1.474	0.050	1.424	1.327
July		1.782	0.108	1.674	1.112
August		2.194	0.288	1.906	1.161
September		2.505	0.000	2.505	0.845
October		2.595	0.034	2.561	1.749
November		1.415	0.003	1.412	0.018
December		1.955	0.003	1.952	0.893
Total for Year	0	20.755	0.736	20.019	11.905
*Reflects fing	al accounts, adjustmen	ıts, etc. for billing ne	riod 12/21/02-12/20/03		
If water is p Vendor	ourchased for resale				
Point of	delivery				
If water is s	old to other water u	tilities for redistrib	oution, list names of su	uch utilities below:	

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 Well #2	200 gpm 120 gpm	180,000 173,000	Groundwater Groundwater

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY: <u>SANDY CREEK / BAY</u>

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	107,000 gpd	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination, aera	tion
LI	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		•
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet): N/A	Manufacturer:	N/A

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY:

SANDY CREEK / BAY

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

TYPE OF METER (b)	EQUIVALENT FACTOR (c)	OF METERS (d)	EQUIVALENTS (c x d) (e)
	1.0	208	208
Displacement			
	2.5		
	5.0		***************************************
Displacement, Compound or Turbine	8.0	2	16
Displacement	15.0		
Compound	16.0		
Turbine	17.5		
Displacement or Compound	25.0		
Turbine	30.0		
Displacement or Compound	50.0		
Turbine	62.5		
Compound			
Turbine	90.0		
Compound	115.0		
Turbine	145.0		
Turbine	215.0		
	Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine	1.0 1.0 1.0 1.5	1.0 208

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used	to determine the value of one water equivalent residential confidence (Exce).
Use one of the following	methods:
(a)	If actual flow data are available from the preceding 12 months, divide the total annual sir

(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:				
10.627/208/365 =	140			

SYSTEM NAME / COUNTY: SANDY CREEK / BAY

OTHER 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 serve206
2. Maximum number of ERCs * which can be served586
3. Present system connection capacity (in ERCs *) using existing lines
4. Future connection capacity (in ERCs *) upon service area buildout
5. Estimated annual increase in ERCs *2
6. Is the utility required to have fire flow capacity? Yes If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. Ten (10) hydrants, high service pumps, 36,000 gallon ground storage tank, water production wells.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. Mallard Drive water main extension-10/31/04; Replace hydrotank, install bypass piping and GST-9/30/04
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
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? No
11. Department of Environmental Protection ID #1030817
12. Water Management District Consumptive Use Permit #980055
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?

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

WASTEWATER OPERATION SECTION

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
SANDY CREEK / BAY	514W 446S	
	4	
	-	
	-	
		
-		

UTI	LITY	NA	ME:

SYSTEM NAME / COUNTY:

Bay County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service Less:	S-4A	\$ 918,974
108 110 271 252	Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction Advances for Construction	S-6B F-8 S-7 F-20	443,127 10,245 166,500
	Subtotal		\$ 299,102
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 118,020
	Subtotal		\$417,122_
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	13,583
	WASTEWATER RATE BASE		\$430,705
WASTI	EWATER OPERATING INCOME	S-3	\$(29,630)
ACHIEV	ED RATE OF RETURN (Wastewater Operating Income / Waste	ewater Rate Base)	-6.88%

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

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

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

SYSTEM NAME / COUNTY: Bay County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WA	STEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	0.04	φ.	91.669
530	Less: Guaranteed Revenue (and AFPI)	S-9A S-9A	- \$	81,669
550	Less. Guaranteed Revenue (and AFFI)	3-9A	-	
	Net Operating Revenues		\$	81,669
401	Operating Expenses	S-10A	\$	108,662
				-
403	Depreciation Expense	S-6A		24,529
	Less: Amortization of CIAC	S-8A	1	(4,968)
	Net Depreciation Expense		\$	19,561
406	Amortization of Utility Plant Acquisition Adjustment	F-7	J	-
407	Amortization Expense (Other than CIAC)	F-8		748
408.10 408.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes	·		3,573 795
408.12	Payroll Taxes			1,562
408.13	Other Taxes and Licenses			1,502
408	Total Taxes Other Than Income		\$	5,930
409.1	Income Taxes			(33,912)
410.10	Deferred Federal Income Taxes			10,460
410.11	Deferred State Income Taxes		┨	(150)
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		1	
	Utility Operating Expenses		\$	111,299
	Utility Operating Income		\$	(29,630)
	Add Back:		1	
530	Guaranteed Revenue (and AFPI)	S-9A	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		J	
420	Allowance for Funds Used During Construction		J	-
	Total Utility Operating Income		\$	(29,630)

SANDY CREEK UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY Bay County

WASTEWATER UTILITY PLANT ACCOUNTS

YEAR ADDITIONS RETIREMENTS YE (c) (d) (e) (f) (c) (d) (e) (f) (c) (d) (e) (f) (d) (e) (e) (f) (f) (f) (f)			PREVIOUS			CURRENT
S	ACCOUNT NAME	T NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
S	(p)	((c)	(p)	(e)	(f)
3,000 5,2,926 91,309 18,357 1	Organization			- \$	\$	\$ 14,139
3,000 3,000 18,357 1 1 1 1 1 1 1 1 1	Franchises		•			•
trions 22,926 91,309 18,357 1 19,277 1 1,152 1,152 1 2,090 2 2 2 1,152 1 1,152 1 2,090 2 2 1,152 1 2,090 2 2 2 2 2 2 2 2 2	Land and Land Rights		3,000	•		3,000
titions ent 398,443	Structures and Improvements	ements	52,926		18,357	125,878
trions cent 398,443	Power Generation Equipment	ipment		•		
trions 19,277 1,152	Collection Sewers - Force	rce	278,818	7,091	2,090	283,819
ttions cut 398,443 cut 398,443 cut 503 cut 5	Collection Sewers - Gravity	avity	19,277	1,152		20,429
ttions ent 398,443 ent 52,259 pment 503 tent 503 ent	Special Collecting Structures	stures	•	1		•
titions tent 398,443 cent 398,443 cent 52,259 pment 503 cent 503 cent 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Services to Customers		1	•		1
ttions	Flow Measuring Devices	Se		•		
titions ent 398,443 ent 398,443 pment 52,259 pment 503 ent 503 ent 503 ent 604 ent 7044 ent 604 ent 604 ent 604 ent 7044 ent 604 ent	Flow Measuring Installations	ations		•		
ttions	Reuse Services			•		
ent 398,443	Reuse Meters and Meter Installations	r Installations		•		
ent 398,443	Receiving Wells			•		
cent 398,443 21,892 1,388 44	Pumping Equipment			•		
ent 398,443 21,892 1,388 4	Reuse Distribution Reservoirs	rvoirs		•		
tent 398,443 21,892 1,388 44 Solution	Reuse Transmission and	I				
tent 398,443 21,892 1,388 4 -	Distribution System			•		
pment	Treatment and Disposal Equipment	Equipment	398,443	21,892	1,388	418,947
pment	Plant Sewers		•	,		•
pment - <td>Outfall Sewer Lines</td> <td></td> <td>52,259</td> <td></td> <td></td> <td>52,259</td>	Outfall Sewer Lines		52,259			52,259
tent - -	Other Plant Miscellaneous Equipment	ous Equipment	•	•		•
quipment -<	Office Furniture and Equipment	quipment	503	1		503
re Equipment	Transportation Equipment	tent		1		
t Equipment — — — — — — — — — — — — — — — — — — —	Stores Equipment			•		
ment	Tools, Shop and Garage Equipment	e Equipment	1	•		•
nt - - - 1t - - - - - - - - - - - 5 819,365 \$ 121,444 \$ 21,835 \$	Laboratory Equipment		1	•		•
11 - - </td <td>Power Operated Equipment</td> <td>ment</td> <td></td> <td></td> <td></td> <td></td>	Power Operated Equipment	ment				
\$ 819,365 \$ 121,444 \$ 21,835 \$	Communication Equipment	ment	J			•
\$ 819,365 \$ 121,444 \$ 21,835 \$	Miscellaneous Equipment	ment				
\$ 819,365 \$ 121,444 \$ 21,835 \$ \$	Other Tangible Plant			,		
	Total Wastewater Plant	int		•		918 974
		!				

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

SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY: Bay County

UTILITY NAME:

	.7		GENERAL	PLANT	£	(K)	5																	· 图集法 源于图画图画		The state of the s			503	•	•	•		•		,			\$ 503
	9.	RECLAIMED	WASTEWATER	DISTRIBUTION	FLAINI	Ĥ	\$						100									STRIGHT MADE TO SERVE				THE PERSON NAMED IN COLUMN	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の			A CONTRACTOR OF THE CONTRACTOR	TERMINE TO SERVICE OF THE PERSON	The second second		· 医西部络斯氏征 安静	D. B. S.	TARREST ST		1	-
	ı,	RECLAIMED	WASTEWATER	TREATMENT	FLANI	(11)	8					Server Server Server Bernald Ballian				《中国的基础的专业等的工作		新年基本的基本的工作的基本的。	11.	The second second second second			ACCOUNT OF THE PROPERTY.	国的国际国际国际			A CONTRACTOR OF THE PARTY OF TH				A CONTRACTOR OF THE PERSON OF	TOTAL STATE OF THE	東京電腦器の開発の開発に関連を 第127年 - 第228年	THE RESIDENCE OF THE PARTY OF T					
TRIX	4:		TREATMENT	AND	DISFUSAL	Û	S in the last of the same of the					न्यक्रिक्ट क्षात्रक नामका कुर्वास्त				and the state of t		A CONTRACTOR OF THE SAME AND ADDRESS OF THE SAME ADDRESS OF THE SAME AND ADDRESS OF THE SAME ADDRE							418,947	•	52,259	•			Althorner mentions								\$ 471,206
WASTEWATER UTILITY PLANT MATRIX	ь;		SYSTEM	PUMPING	FLAINI		S registration and a	Secure Section of Internal Internal Secure					Action 1				THE PERSON NAMED IN			•					A Department of the second				東京 日本の日本の日本の日本の	The state of the s			THE PRESENCE OF THE PROPERTY.		THE PROPERTY OF THE PARTY OF TH	The SECURITY OF THE PROPERTY OF THE PERSON O			-
WASTEWATER U	7.		COLLECTION	PLANT	3		S	Commission of the property of the	3,000	125,878		283,819	20,429	1	•	•	•	•	,					Alian and the second second second	74, 24, 117												And the second second second second		\$ 433,126
	.1		INTANGIBLE	PLANI	(2)	39)	\$ 14,139	•			Parallel being a serient and a series				And the Second S		THE RESERVE AND THE PROPERTY.									A SECTION OF THE PERSON OF THE							Committee of the second		1000年 1400年 142日 142日 143日 143日 143日 143日 143日 143日 143日 143	を		·	\$ 14,139
			ACCOUNT NAME		3	ı	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers '	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Ē	l otal Wastewater Plant
			ACCT.	S	(9)	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

UTILITY NAME:

SANDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY:

Bay County

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
354	Structures and Improvements	(6)	(u)	(e) 3.13%
355	Power Generation Equipment			3.13%
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			2.22%
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			
375	Reuse Transmission and			
	Distribution System			
380	Treatment and Disposal Equipment			5.56%
381	Plant Sewers		·	3.3070
382	Outfall Sewer Lines			2.86%
389	Other Plant Miscellaneous Equipment			2.0070
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			0.0770
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			
Wastewa	ter 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.

SANDY CREEK UTILITY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Bay County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT.		BALANCE		OTHER	TOTAL
NO.	ACCOUNT NAME	AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
		OF YEAR			(d+e)
(a)	(p)	(c)	(d)	(e)	(t)
354	Structures and Improvements	\$ 6,088	\$ 1,566	- \$	\$ 1,566
355	Power Generation Equipment			•	•
360	Collection Sewers - Force	174,953	9,202	•	9,202
361	Collection Sewers - Gravity	(863)	449		449
362	Special Collecting Structures	•		•	6
363	Services to Customers	1	ı		
364	Flow Measuring Devices			1	
365	Flow Measuring Installations			•	1
366	Reuse Services			•	•
367	Reuse Meters and Meter Installations	-		ı	•
370	Receiving Wells	•		•	•
371	Pumping Equipment	•		•	•
375	Reuse Transmission and				
	Distribution System			•	•
380	Treatment and Disposal Equipment	240,475	11,533	•	11,533
381	Plant Sewers	•		•	1.
382	Outfall Sewer Lines	19,414	1,745	ŧ	1,745
389	Other Plant Miscellaneous Equipment	•		•	
390	Office Furniture and Equipment	396	34	·	34
391	Transportation Equipment			•	•
392	Stores Equipment			1	•
393	Tools, Shop and Garage Equipment	-		•	•
394	Laboratory Equipment	•		•	
395	Power Operated Equipment			•	
396	Communication Equipment				•
397	Miscellaneous Equipment			•	
398	Other Tangible Plant				
Tota	Total Depreciable Wastewater Plant in Service	\$ 440,433	\$ 24,529	\$	\$ 24,529

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

OTHER CREDITS column (E) * are due to allocation of UIF plant

S-6(a) GROUP

YEAR OF REPORT 31-Dec-03

SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY: Bay County

UTILITY NAME:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ĺ				TO MOOD		
		PLANT	SALVAGE AND	COST OF REMOVAL	TOTAL	BALANCE AT
	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
	(4)	(6)	(CHARGES (i)	(g-h+i) (i)	(c+f-j) (k)
	Structures and Improvements	\$ 18,357	\$	S S	\$ 18,357	\$ (10,703)
	Power Generation Equipment	•				
	Collection Sewers - Force	2,090			2,090	182,065
Ι	Collection Sewers - Gravity	•			•	(414)
l	Special Collecting Structures	•			•	•
	Services to Customers	•			•	•
	Flow Measuring Devices	•			1	
\Box	Flow Measuring Installations	•			•	
ı —	Reuse Services	•			•	
1	Reuse Meters and Meter Installations	•			•	
	Receiving Wells	•			•	•
	Pumping Equipment	•			•	
	Reuse Transmission and				•	
	Distribution System	•	,		,	
	Treatment and Disposal Equipment	1,388			1,388	250,620
	Plant Sewers	•			•	•
	Outfall Sewer Lines	•			•	21,159
	Other Plant Miscellaneous Equipment	•			1	
	Office Furniture and Equipment	•				400
	Transportation Equipment	•				
	Stores Equipment	•			•	
	Tools, Shop and Garage Equipment	•			•	1
	Laboratory Equipment	•			ı	•
	Power Operated Equipment	•				
	Communication Equipment	•				•
	Miscellaneous Equipment				•	
	Other Tangible Plant					
_	Total Depreciable Wastewater Plant in Service	\$ 21,835	\$	\$	\$ 21,835	\$ 443,127
1						

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

UTILITY NAME:

SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY: Bay County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$162,500_
Add credits during year: Contributions received from Capacity,		
Main Extension and Customer Connection Charges	S-8A	\$ 4,000
Contributions received from Developer or		
Contractor Agreements in cash or property	S-8B	
Total Credits		\$4,000_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction	-1	\$166,500

Explain all debits charged to Accoun	it 2/1 during the year below:	
	·	

SYSTEM NAME / COUNTY: Bay County

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)
SEWER CONNECTIONS FEES	4	\$	\$
Total Credits			\$4,000

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$\$113,052
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 4,968
Total debits	\$\$
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$118,020_

S-8(a) GROUP _____

SYSTEM NAME / COUNTY: Bay County

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
·	·	
Total Credits		\$

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations

UTILITY NAME:

NDY CREEK UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-03

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Total Flat-Rate Revenues			- - -
Total Measured Revenues	81,669	81,669	-
Revenues from Public Authorities			-
Revenues from Other Systems			- -
Interdepartmental Revenues			-
Total Other Wastewater Revenues			- -
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	81,669	81,669	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			- - -
Net Wastewater Operating Revenues	81,669	81,669	- -

SYSTEM NAME / COUNTY: Bay County

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	173	171	\$80,843_
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	173	171_	\$80,843
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	173	171	\$80,843
	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 Pruder	ntly Invested or AFPI)		826
	Total Other Wastewater Revenues	-		\$826_

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

UTIL	ITV	NIA	MT.
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SYSTEM NAME / COUNTY: Bay County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(6)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
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 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 System	S		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$81,669_

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

YEAR OF REPORT 31-Dec-03

SANDY CREEK UTILITY SERVICES INC

SYSTEM NAME / COUNTY Bay County

UTILITY NAME:

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	9°	TREATMENT	EXPENSES -	MAINTENANCE (i)	\$ 810			726	Free State of the					4,691									448						· · · · · · · · · · · · · · · · · · ·		THE CONTRACTOR		\$ 6,675	
	\$	TREATMENT	EXPENSES -	OPERATIONS (h)	\$ 3,242			1,820		19,948	8,840		3,046	18,762									1,795										\$ 57,453	
	4.	ZNIdVIId	EXPENSES -	MAINTENANCE (g)	\$ 338			303		A CONTRACTOR OF THE PARTY OF		TRANSMIN INTERIOR DAY OF		2,814									187										\$ 3,642	
UNT MATRIX	£.	Syldylia	EXPENSES -	OPERATIONS (f)	\$ 1,351			728			2,947			11,257									748										\$ 17,031	
Y EXPENSE ACCO	7.	NOTTO	EXPENSES-	MAINTENANCE (e)	\$ 811			425						7,505									449										\$ 9,190	
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.1	NOLLECTION	EXPENSES-	OPERATIONS (d)	\$ 203			182		Market Control of the				1,876									112										\$ 2,373	
WAS		CTIDDENT	YEAR	9	\$ 6,755			6,065		19,948	11,787		3,046	46,905	•	879		•					3,739				1,708		01	10	1,397	6,352	\$ 108,662	
			ACCOUNT NAME	(9)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
		ACCT	NO.	(E)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	160	992	167	770	775	To	

SYSTEM NAME / COUNTY: Bay County

UTILITY NAME:

COUNTY Dan County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.8 .9 .10 .11 .12	RECTAIMED RECTAIMED RECTAIMED	WATER	ION DIS	EXPENSES- EXPENSES-	EXPENSES OPERATIONS MAINTENANCE OPERATIONS MAINTENANCE	(k) (n) (m) (o)	\$ \$											879	0		0								1,708						3,176	5.844
WASTEWA	7.			CUSTOMER	ACCOUNTS	EXPENSE	(j)	\$			1,881		STATISTICS CONTRACTOR										0									- Bunkston Dates August			1,397	3,176	6.454
					ACCOUNT NAME		(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
				ACCT.	NO.		(a)	701	703		704	710	711	715	716	718	720	731	732	733	. 734	735	736	741	742	750	756	757	758	759	092	992		167	770	775	Ţ

UTILITY NAME:

SANDY CREEK UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY:

SANDY CREEK / BAY

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBEI OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	171	171
5/8"	Displacement	1.0		1/1
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		
	Total Wastewater System Meter Equiva		<u> </u>	171

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE:

Total gallons treated includes both treated and purchased treatment.

ERC Calculation:		
7.232/365 days/280 gpd = 71	One (1) ERC = 71 gallons AADF	
		:

YEAR OF REPORT 31-Dec-03

SYSTEM NAME / COUNTY: SANDY CREEK / BAY

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.075 mgd/0.028 mgd
Basis of Permit Capacity (1)	AADF
Manufacturer	McNeill
Type (2)	Contact Stabilization or Ext. Aeration
Hydraulic Capacity	0.075 mgd
Average Daily Flow	<u>0.020</u> mgd
Total Gallons of Wastewater Treated	7.232 mgd
Method of Effluent Disposal	Golf Course Irrigation

- (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:

SANDY CREEK UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY: SANDY CREEK / BAY

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served
2. Maximum number of ERCs* which can be served396
3. Present system connection capacity (in ERCs*) using existing lines268
4. Future connection capacity (in ERCs*) upon service area buildout396
5. Estimated annual increase in ERCs*
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system Repair splitter box - 11/30/04; Modify holding tank pumping systems-10/31/04
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. Fox Run Golf Course - 0.02 mgd
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?
If so, when?
9. 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 this requirement? Reuse implemented to the Golf Course
10. When did the company last file a capacity analysis report with the DEP?
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA010019

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

S-13 GROUP ____ SYSTEM <u>Sandy Creek</u>