

### ANNUAL REPORT

OF

WU533-02-AR Lighthouse Utilities Company, Inc. P. O. Box 428 Port St. Joe, FL 32457-0428

Certificate mullioci(s)

Submitted To The

### STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

03 MAR 31 AH 10: 25

Form PSC/ECR 003-W (Rev. 12/99)

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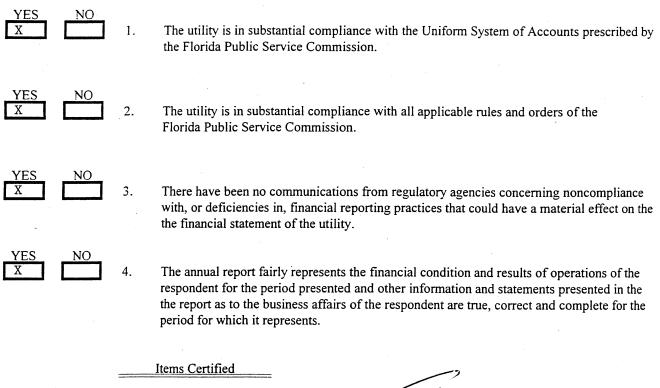
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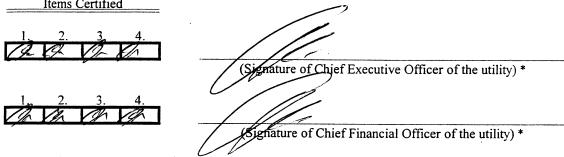
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# **EXECUTIVE SUMMARY**

### CERTIFICATION OF ANNUAL REPORT

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





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

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

### ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2002

Lighthouse	Utilities Company, Inc.	County: _	Gulf
	(Exact Name of Utility)	-	
**			
	exact mailing address of the utility for which normal corr	espondence should be sent:	
P.O. Box			
Port St.	JOe, FL 32456		
Telephone:	(050) 227 7/27		
relephone.	(850) 227-7427		
F Mail Addres	SS:		
E Man Madres			
WEB Site:			
Sunshine State	e One-Call of Florida, Inc. Member Number		
Name and add	lress of person to whom correspondence concerning this re	eport should be addressed:	
	J. Rish, Jr.		
P.O. Box	428		
Port St.	Joe, FL 32456		
Telephone: (	(850) 227-7427		
7			
	address of where the utility's books and records are located	ed:	
P.O. Box			
rort st.	Joe, FL 32456		
Telephone: (	850) 227–7427		
reteptione	030) 227-7427		
List below any	groups auditing or reviewing the records and operations:		
2.00 00.0 41.7	groups auditing of reviewing the records and operations.		
Date of origina	al organization of the utility: <u>July 1, 1984</u>		
Check the appr	ropriate business entity of the utility as filed with the Inter	nal Revenue Service	
Y 1.			
Indi	ividual Partnership Sub S Corporation 1120 C	orporation	
<u> </u>	X		
List balow ave	ry corporation or person owning or holding directly or ind	J:	
of the utility:	ry corporation of person owning or notding directly of inc	ilrectly 5% or more of the vo	oting securities
of the utility.			Damasus
	Name		Percent
1.	Lanadan C. Elerana C.		Ownership 26 271
2.	Langdon S. Flowers, Sr. William J. Rish		<u>26.271</u>
3.	Elizabeth T. Hughes		20.363
4.	John C. and Annette Thorpe		<u>19.313</u>
5.	Margaret Clifton		8.502
6.	Margaret Clifton Langdon S. Flowers, III		6.033
7.			5.279
8.			
9.			
10.			

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE FLOR	IDA FUDLIC SER	VICE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
William J. Rish, Jr.	President		General Administrati Customer Complaints
William J. Rish	Legal Counsel/ Secretary	Rish & Gibson, P.A.	Legal Matters
Curtis L. Chastain	C.P.A.	Saltmarsh, Cleavela	nd Accounting
Mark Gusmus	C.P.A	Saltmarsh, Cleavel	ind Accounting
			necouncing
			1.7
	<u>.</u>		
· · · · · · · · · · · · · · · · · · ·			

(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. History: Lighthouse Utilities Company purchased the Cape San Blas Water Company in 1984, and was organized and registered with the Florida Secretary of State effective July 1, 1984. In 1986 a new well, pumping plant, and distribution system was constructed on the Cape San Blas area of South Gulf County. We became regulated by the Florida Public Service Commission in the fall of 1986. The Commission granted us an extension of area in 1993. We now serve 85% of the area certified to us by the PSC.
- B. Services: Lighthouse Utilities provides water only services in the area certified by the FL PSC.
- C. Major goals & objectives: 1. To continue to provide high quality potable water to our customers. 2. To serve all new customers as the area continues to develop. 3. To expand our services to areas designated by the PSC as it becomes economically feasible to do so. 4. To provide a fair return on investment to stockholders of this company.
- D. Division & functions: This small rural water company has a general manager, operating manager and billing clerk. There are no divisions, and all functions are the responsibility of the general manager.
- E. We extended the distribution system in 1997, and gained customers in established areas.
- F. Major transactions: Our water usage permit from the NW FL Water Management District was renewed in 1993. We do not anticipate foreseeable problems having a material effect on operations.
- G. Due to major development in our service area, a large water tank and booster facility has been added to our system in 2001. This facility should alleviate any problems due to increased demand for service years to come.

YEAR OF REPORT December 31, 2002

### PARENT / AFFILIATE ORGANIZATION CHART

	Current as of	
Complete below an organization The chart must also show the rel	al chart that show all parents, subsidiaries and affiliates of the utility. ationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).	
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acceptance of the control of the con	and the second of the control of the	٠.
	NONE	
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### **COMPENSATION OF OFFICERS**

For each officer, list the time spent on activities and the compensation received			otal business
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
William J. Rish, Jr.	President Director/Manage Treasurer/Direct		\$36,592
William J. Rish, Sr.	Legal Counsel	1	0
Elizabeth T. Hughes	Asst. Sec./ Director Treasurer/	1	0
Ira D. Schonberg	Director	1	0
Langdon S. Flowers, III	Vice President Director	1	0
	·		
			·

### **COMPENSATION OF DIRECTORS**

NAME	TITLE	NUMBER OF DIRECTORS' MEETINGS ATTENDED	DIRECTORS' COMPENSATION
(a)	(b)	(c)	(d)
William J. Rish, Jr.	President/ Director	1	\$\$
William J. Rish	Treasurer Director	1	4,000
Elizabeth W. Hughes	Asst. Sec./ Director	<b>1</b>	
Langdon S. Flowers, III	Vice President Director	0	4,000
John C. Thorpe	Director	0	3,500
Carol T. Rish	Director	0	4,000

### **COMPENSATION OF OFFICERS**

For each officer, list the time spent on ractivities and the compensation received a			otal business
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
			· ·
			<b>\$</b>
-			

### **COMPENSATION OF DIRECTORS**

For each director, list the number of received as a director from the responde		d by each director and the c	ompensation
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Margaret F. Clifton	Director	1	\$4,000
Langdon S. Flowers, Jr.	Director	1	3,500
Catherine Rish Bode	Director	1	4,000
Elizabeth Hughes	Director	1	4,000
		<u> </u>	

### 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 OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
William J. Rish	Legal	\$_1,200	Rish & Gibson, P.A Port St. Joe, FL 32
William J. Rish, Jr.	Rent	_3,600	William J. Rish, Jr Port St. Joe, FL 32
•			
			_
			-

<sup>\*</sup> 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)	
(a)	(D)	(c)	Rish & Gibson, P.A.	
William J. Rish	Attorney-at-Law	PA	303 Fourth Street Port St. Joe, FL 32456	
Elizabeth T. Hughes	Retired		Rt.3 Box 165 Mexico Bch, FL 32456 P.O. box 997	
Langdon S. Flowers, III	Developer		Thomasville, GA 31799	
John C. Thorpe	Retired	N/A	N/A	
William J.Rish	Realtor	Broker	Century 21-Gulf Coast 1 1902 Hwy 98 Mexico Beach, FL 32410	•
Carol T. Rish	Retired	N/A	P.O. Box 39 Port St. Joe, FL 32456 P.O. Box 997	
Margaret F. Clifton	Homemaker	N/A	Thomasville, GA 31799	
Langdon S. Flowers, Jr.	Businessman	N/A	P.O. Box 997 Thomasville, GA 31799	
Catherine Rish Bode	Homemaker	N/A	4425 Pinehollow Ct. Alpharetta, GA 30202	
Elizabeth Hughes	Retired	N/A	Rt. 3 Box 167 Port St. Joe, FL 32456	

YEAR OF REPORT
December 31, 2002

UTILITY NAME: Lighthouse Utilities Company, 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.

	ASSETS		REVENUES	S	FXPFNSFS	V
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER	REVENUES GENERATED	ACCOUNT NUMBER	EXPE	N S S
	\$		\$	(a)	69	(g)
				The second secon		SECURITY IN A PARTY OF THE PART
						THE REAL PROPERTY AND ADDRESS OF THE PERSON
						1

### **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
  - -repairing and servicing of equipment
- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

			,	
- 1	DESCRIPTION	CONTRACT OR	ANNI	UAL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
William J. Rish	Legal	Ongoing		£ 1 000 /
William J. Rish, Jr	Rent	Ongoing		\$ <u>1,200/yr</u> 3,600/yr
		V.1.80 1.1.8		<b>5,</b> 000/y1
	,			
V				
The state of the second control of the secon				
11 1 Proper Security State of Security				
		-73		
<u>l</u>				

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Enter in this part all transactions relating to the purchase, sale, or transfer of assets.  Below are examples of some types of transactor of equipment	Part II. Specific Instructions to include:	tions: Sale, Purchase and Transfer  3. The columnar instructions follow:  (a) Enter name of related party or  (b) Describe briefly the type of as	Sale, Purchase and Transfer of Assets columnar instructions follow:  Enter name of related party or company.  Describe briefly the type of assets purchased, sold or transferred.	d, sold or transferred.	· •
-purchase, sale or transfer of land and structure-purchase, sale or transfer of land and structure-purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	-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	(c) Enter the total rece (d) Enter the net book (e) Enter the net profit (f) Enter the fair mark schedule, describe t	Enter the total received of paid. Indicate purchase with "P" and Enter the net book value for each item reported.  Enter the net profit or loss for each item reported. (column (c) - Enter the fair market value for each item reported. In space bely schedule, describe the basis used to calculate fair market value.	<ul> <li>(c) Enter the total received of paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li> <li>(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.</li> </ul>	with "S". nn (d)) n a supplemental
DESC	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS	FAIR MARKE VALUE (f)
		\$	\$	8	\$

# FINANCIAL SECTION

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	AUSETS AND OTHE	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR
(a)	(b)	(c)	(d)	(e)
	UTILITY PLANT	1		(6)
101-106	Utility Plant	F-7	\$2,059,008	\$2,201,829
108-110	Less: Accumulated Depreciation and Amortization	F-8	540,125	589,904
Net Plant			\$1,518,883	\$1,611,925
114-115	Utility Plant Acquisition adjustment (Net)	F-7	74,410	0
116 *	Other Utility Plant Adjustments	<u></u>		
·	Total Net Utility Plant		\$ <u>1,593,293</u>	\$ <u>1,611,925</u>
	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	F-9	\$ <u>20,</u> 000_	\$20,000
122	Less: Accumulated Depreciation and Amortization		<u> </u>	20,000
	Net Nonutility Property		\$ 20,000	\$ 20,000
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
		F-10		
	Total Other Property & Investments		\$20,000	\$20,000
	CURRENT AND ACCRUED ASSETS			
131	Cash		\$ 49,149	\$_58,637
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			,
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated			
	Provision for Uncollectible Accounts	F-11	12,212	3,430
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable		-	
172 *	Rents Receivable		***************************************	
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
	Total Current and Accrued Assets		\$ 61,361	\$62,067

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

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR
181 182 183 184 185 * 186 187 *	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Misc. Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes	F-13 F-13 F-14	\$	(e) \$
Total Deferred Debits		,	\$	\$
TOTAL ASSETS AND OTHER DEBITS			\$ <u>1,674,654</u>	\$ <u>1,693,992</u>

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

# 

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CHITTE AIL	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR
(a)	(b)	(c)	(d)	(e)
\\\	EQUITY CAPITAL			
201	Common Stock Issued	F-15	\$	\$ 224
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired			
	Capital Stock			
211	Other Paid - In Capital		223,761	223,761
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	266,431	196,114
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
Total Equity Capital			\$ 490,416	\$420,099
	LONG TERM DEBT			
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
	Total Long Term Debt		\$	\$
	CURRENT AND ACCRUED LIABILITIES	T		
231	Accounts Payable	ı	4,636	
232	Notes Payable	F-18	510,000	545,000
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3	320	1,428
237	Accrued Interest	F-19	10,388	23,270
238	Accrued Dividends			
239	Matured Long Term Debt		62,174	
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		32.
	Total Current & Accrued Liabilities		\$ <u>587,518</u>	\$ 569,730

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND			
	4.000	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$	\$
252	Advances For Construction	F-20	20,353	. 0
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$20,353	\$0
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	s
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	\$ <u>878</u> ,934	<b>\$</b> 1,042,043
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	302,567	337,880
·	Total Net C.I.A.C.		\$ <u>576,367</u>	\$704,163
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -		The state of the s	
	Liberalized Depreciation		-	
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ <u>1,674,654</u>	\$ <u>1,693,992</u>

### COMPARATIVE OPERATING STATEMENT

ACCT. NO.	ACCOUNT NAME	REF. PAGE	PREVIOUS YEAR	CURRENT YEAR *
(a)	(b)	(c)	(d)	(e)
	UTILITY OPERATING INCOME			(0)
400	Operating Revenues	F-3(b)	<b>\$</b> 374 <b>,</b> 139	\$ 365,020
		F-3(b)		
Net Operating Revenues		\$_374,139	\$_365,020	
401	Operating Expenses	F-3(b)	\$ 181,138	\$ 263,961
403	Depreciation Expense:	F-3(b)	\$_34,561	\$ 49,538
	Less: Amortization of CIAC	F-22	30,478	35,313
	Net Depreciation Expense		\$4,083	\$_14,225
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)	240	241
408	Taxes Other Than Income	W/S-3	30,007	37,657
	409 Current Income Taxes W/S-3			
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ <u>215,468</u>	\$ <u>316,084</u>
Net Utility Operating Income		\$ <u>158,671</u>	\$_48,936	
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	24	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utilit	y Operating Income [Enter here and on Page F-3(c)]		\$ <u>158,671</u>	\$48,936

<sup>\*</sup> For each account, Column e should agree with Cloumns f, g and h on F-3(b)

### COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE V (f)	WASTEY V-3 * SCHEDU	WATER RI ULE S-3 * S	HER THAN EPORTING SYSTEMS (h)
365,020	\$	<b></b> \$	
\$ <u>365<b>,</b>020</u>	\$	\$	
\$263,961	\$	\$	
49,538 35,313			
\$ 14 <b>,</b> 225	\$	\$	-
241 <sup>3</sup> 37,657			
\$ <u>316,084</u>	<u> </u>	\$	
\$ 48,936	\$	\$	
\$ <u>48,936</u>	\$	\$	

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

### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR
(a)	(b)	(c)	(d)	(e)
			\$ <u>158,671</u>	\$_48,936
	OTHER INCOME AND DEDUCTIONS			
415	Revenues-Merchandising, Jobbing, and			
	Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising			
	Jobbing, and Contract Work			
419	Interest and Dividend Income		2,549	1,356
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses		775	530
	Total Other Income and Deductions		\$1,774	\$826
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income		\$	\$
	INTEREST EXPENSE		·	
427	Interest Expense	F-19	\$ <u>44</u> ,842	\$ 45,668
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ <u>44,842</u>	\$ 45,668
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items			\$
	NET INCOME		\$ <u>115,603</u>	\$4,094

Explain Extraordinary Income:	

### SCHEDULE OF YEAR END RATE BASE

ACCT.		REF.	TAL A CENTRAL	TV/ 1 CPTV
NO.	ACCOUNT NAME	PAGE	WATER	WASTEWATER
(a)	(b)		UTILITY	UTILITY
(a)	(D)	(c)	(d)	(e)
101	Utility Plant In Service	F-7	\$ 2,201,829	\$
	Less:	1 -	Ψ 2,201,029	D.
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	585,326	
110	Accumulated Amortization	F-8	4,578	
271	Contributions In Aid of Construction	F-22	1,042,043	
252	Advances for Construction	F-20	1,042,043	
	Subtotal		\$569,882	\$
250	Add:			
272	Accumulated Amortization of	İ		ł
•	Contributions in Aid of Construction	F-22	337,880	
	Subtotal		\$ 907,762	\$
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		32,995	
1	Other (Specify):			
1				
1 1				
	RATE BASE	\$939,437	\$	
	NET UTILITY OPERATING INCOME	\$48,936	\$	
ACHII	EVED RATE OF RETURN (Operating Income / Rate Bare 1	ase)	5.20	

### 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.

YEAR OF REPORT December 31, 2002

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

	CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)	
Prefe Long Custo Tax ( Defe	mon Equity erred Stock g Term Debt comer Deposits Credits - Zero Cost Credits - Weighted Cost cred Income Taxes r (Explain)	\$				
• •	Total	\$N/A	N/A		N/A	
(1)	If the utility's capital structure	e is not used, explain w	which capital structure	is used.		
(2)	Should equal amounts on Sch	nedule F-6, Column (g)	).			
(3)	Mid-point of the last authoriz	ed Return On Equity o	or current leverage for	mula if none has been	established.	
	Must be c proceeding	alculated using the san using current annual re	ne methodology used eport year end amount	in the last rate s and cost rates.		
		APPROVED RET	TURN ON EQUI	ΓY		
	Current Commission Return on Equity: 11.96 %  Commission order approving Return on Equity:					
APPROVED AFUDC RATE COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR						
Curre	nt Commission Approved AFU	DC rate:	<u>%</u>			
Comm	nission order approving AFUDO	C rate:				

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

December 31, 2002 YEAR OF REPORT

Lighhouse Utilities Company, Inc.

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

IETHODOLOGY USED IN THE LAST RATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS ADJUSTMENTS ADJUSTMENTS SPECIFIC PRO RATA STRU  (d) (e)	\$				\$
THE METHODOLOGY USED IN TH	NON-UTILITY JURISDICTIONAL ADJUSTMENTS ADJUSTMENTS (c) (d)	\$				
CONSISTENT WITH THE MI	PER BOOK BALANCE (b)	\$				\$
Ö	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) Evoluin halour all adjustements O. 1 ( ) ( ) ( )
(1) Expram below an adjustments made in Columns (e) and (1):

### **UTILITY PLANT ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102 103 104 105	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified	\$ 2,201,829	\$	\$	\$2,201,829
	Total Utility Plant	\$ <u>2,201,829</u>	\$	\$	\$ <u>2,201,829</u>

### 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.					
				OTHER THAN REPORTING		
ACCT.	DESCRIPTION	WATER	WASTEWATER	SYSTEMS	TOTAL	
(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	
114	Acquisition Adjustment Per PSC recommendation transferred net balance to Retained Earnings	\$		\$	\$0	
Total F	See page F-16 Plant Acquisition Adjustments	\$	\$	\$	\$O	
115	Accumulated Amortization	\$	\$	\$	\$0	
Total A	Accumulated Amortization	\$	\$	\$	\$0	
Net Ac	quisition Adjustments	\$	\$	\$	\$0	

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

ACCUMULATED DEPRE	T	HION (AC	C1. 100 ) AND A	OTHER THAN	(ACC1. 110)
DESCRIPTION		NV A CENTER	****	REPORTING	
DESCRIPTION (a)		WATER (b)	WASTEWATER (c)	SYSTEMS	TOTAL
ACCUMULATED DEPRECIATION	1	(6)	(0)	(d)	(e)
Account 108	1				
Balance first of year	\$	535 <b>,</b> 788	\$	\$	\$ 535,788
Credit during year:					
Accruals charged to:			1		
Account 108.1 (1)	_\$	49,538	\$	\$	\$ <u>.49</u> ,538
Account 108.2 (2)	<b>-</b>				
Account 108.3 (2)					
Other Accounts (specify):	1				
Salvage	1 —				
Other Credits (Specify):	1 -				
(-F,)					
Total Cradita	6				
Total Credits Debits during year:	\$	· · · · · · · · · · · · · · · · · · ·	\$	\$	\$
Book cost of plant retired	l				
Cost of Removal	<b>l</b>				
Other Debits (specify):					
5 2 5 5 (sp 5 5)					·
			-		
Total Debits	\$		\$	\$	\$
			ψ.	y.	
Balance end of year	\$	585,326	\$	\$	\$ <u>585,326</u>
ACCUMULATED AMORTIZATION	<u> </u>				
Account 110				·	
Balance first of year	\$	4,337	\$	\$	<b>*</b>
Credit during year:	Ψ	4.33/	Ψ	φ	\$ 4,337
Accruals charged to:					
_	\$	241	\$	\$	\$241
Account 110.2 (2)		Principal de la constant de la const			<u> </u>
Other Accounts (specify):					
	\$		\$	\$	\$
Debits during year:					
Book cost of plant retired					
Other debits (specify):					
Total Debits	\$		\$	\$	\$
Balance end of year	\$	<b>4,5</b> 78	\$		
	Ψ	7,9270	Ψ	Φ	\$ <u>4,578</u>

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

**UTILITY NAME:** 

Lighthouse Utilities Company, 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.	AMOUNT (e)
N/A	\$		\$
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)
	\$ 20,000	\$	\$	\$20,000
Total Nonutility Property	\$\$	\$	\$	\$ 20,000

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

PYEAR END
BOOK COST
(a)

SPECIAL DEPOSITS (Account 132):

Total Special Deposits

SUBJECTIVE SPECIAL DEPOSITS (Account 133):

Total Other Special Deposits

SUBJECTIVE SPECIAL DEPOSITS (Account 133):

Total Other Special Deposits

SUBJECTIVE SPECIAL DEPOSITS (Account 133):

### INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carrie	d in Accounts 123 throu	
DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$\$	\$
Total Investment in Associated Companies		\$N/A
UTILITY INVESTMENTS (Account 124):	\$	\$
Total Utility Investment		\$ N/A
OTHER INVESTMENTS (Account 125):	T	\$N/A
	\$	\$
Total Other Investment		\$N/A
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Util	ities: Account 127):	\$
Total Special Funds		\$N/A

# 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):		(0)
Water Wastewater	\$2,980	
Other		
Total Customer Accounts Receivable		\$ 2,980
OTHER ACCOUNTS RECEIVABLE ( Account 142):		ψ <b>2</b> 3,500
	\$ 450	
	-	
Total Other Accounts Receivable		\$ .450
NOTES RECEIVABLE (Account 144 ):		<b>3</b> 450
	\$	
Total Notes Receivable		\$ O
Total Accounts and Notes Receivable		\$_3,430
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:	<u> </u>	
Utility Accounts		
Others		
Total accounts written off	\$	
Delener		
Balance end of year		\$0
TOTAL ACCOUNTS AND NOTES RECEIVABLE	- NET	\$_3,430

# ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

(0)		TOTA
(a)		(b)
		\$
		Φ
		,
otal		\$ <u>N/A</u>
ACCOUNT 146  Report each note receivable from associated co		<del></del>
	ompanies separately. INTEREST RATE	ТОТА
Report each note receivable from associated co	INTEREST	TOTA
Report each note receivable from associated co	INTEREST RATE (b)	(c)
Report each note receivable from associated co	INTEREST RATE (b)	(c) %\$
Report each note receivable from associated co	INTEREST RATE (b)	(c)
Report each note receivable from associated co	INTEREST RATE (b)	(c) %\$
Report each note receivable from associated co	INTEREST RATE (b)	(c)
Report each note receivable from associated co	INTEREST RATE (b)	(c) 2/4 \$
Report each note receivable from associated co	INTEREST RATE (b)	(c) 2/4 \$
Report each note receivable from associated control of the control	INTEREST RATE (b)	(c)
Report each note receivable from associated co	INTEREST RATE (b)	(c) 2/4 \$
Report each note receivable from associated control (a)  DESCRIPTION (a)	INTEREST RATE (b)	(c)
Report each note receivable from associated control of the control	INTEREST RATE (b)	(c)
Report each note receivable from associated control of the control	INTEREST RATE (b)	(c)

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. **AMOUNT** WRITTEN OFF YEAR END **DESCRIPTION DURING YEAR BALANCE** (a) (b) (c) UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Total Unamortized Debt Discount and Expense \$<u>N/A</u> UNAMORTIZED PREMIUM ON DEBT (Account 251): Total Unamortized Premium on Debt \$\_N/A\_

### EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION
(a)

S

TOTAL
(b)

S

Total Extraordinary Property Losses

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)		
	\$	\$
Total Deferred Rate Case Expense	\$	\$_N/A
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$
Total Other Deferred Debits	\$	\$_N/A
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$	\$
Total Regulatory Assets	\$	\$_N/A
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$_N/A

# CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON 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  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	9/4 	10,000 2,237 \$ 224 \$ 0

<sup>\*</sup> 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)
	% 		\$
Total			\$ <u>N/A</u>

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

### STATEMENT OF RETAINED EARNINGS

Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT	show separatory the state and lederal medic tax effect of items shown in Account No.	13).
NO.	DESCRIPTION	AMOUNTS
(a) 215	(b) Unappropriated Retained Earnings:	(c)
213	Balance Beginning of Year	6066 /01
	Changes to Account:	\$266,431
439	Adjustments to Retained Earnings ( requires Commission approval prior to use):  Credits:	\$
	Total Credits:	
	Debits: Reclassify Utility Plant Acquisition	\$ \$ (74,411)
	Adjustment	_ 5 (74,411)
		•
,	Total Debits:	\$ (74,411)
435 436	Balance Transferred from Income	\$ 4,094
430	Appropriations of Retained Earnings:	
	T + 1 4 · · · · · · · · · · · · · · · · · ·	
	Total Appropriations of Retained Earnings Dividends Declared:	\$
437	Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total 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	c
	11 11 2000 2000 2000 2000 2000 2000 200	\$
Total Da	tained Famings	
i otal Ke	tained Earnings	\$ <u>196,114</u>
Notes to	Statement of Retained Earnings:	

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

DESCRIPTION
(a)

S

TOTAL
(b)

S

Total

### OTHER LONG-TERM DEBT ACCOUNT 224

	II	NTEREST	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)
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Tatal			
Total			\$_N/A
			<u> </u>

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

### NOTES PAYABLE ACCOUNTS 232 AND 234

ACCOUNTS 252		NTEREST	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):  John Thorpe Ida Baker Langdon Flowers, Jr. William J. Rish Elizabeth T. Hughes Margaret A. Flowers Clifton Langdon F. Flowers, III Craig T. Flowers	8.5 % 8.5 % 8.5 % 8.5 % 8.5 % 8.5 % 8.5 %	Fixed	\$\ 75,000 \ \ 70,000 \ \ 25,000 \ \ 100,000 \ \ 145,000 \ \ 55,000 \ \ 20,000
Total Account 232			\$545,000
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
Total Account 234			\$ <u>N/A</u>

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

### ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION
(a)
(b)

\$

TOTAL
(b)

\$

Total

YEAR OF REPORT December 31,2002

UTILITY NAME: Lighthouse Utilities Company, Inc.

### ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

SOCOUTION OF THE PROPERTY OF T	ACCOUNTS 23/ AIM 42/				
		INTER	INTEREST ACCRUED		
	BALANCE	DO	DURING YEAR	INTEREST	
DESCRIPTION	- 1	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(a)	(p)	(c)	(d)	(e)	<del>-</del>
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
John Thorpe	\$ 1,022	427.3	\$6,376	\$ 3,966	\$ 3,432
Ida Baker	905	427.3	5,950	3,700	3,155
Langdon Flowers, Jr.		427.3	2,817	2,125	1,717
Sheila Fuerst		8 267	1 599	825	0
William Rish, Sr.		427.3	8,500	5.287	4.787
Total Account 237.1	\$ See Page 2		See Page 2	\$See Page 2	\$ See Page 2
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	5	427	\$	\$	\$
	-				PARTICIPAN OR CONTRACTOR OF THE PARTY OF THE
				-	
Total Account 237.2	8		\$	8	<del>S</del>
Total Account 237 (1)	\$		8	59	8
INTERECT EXPENSED.		Ì			
Total accrual Account 237		237	€4	(1) Must agree to E	(1) Must agree to F.2 (a) Beginning and
Less Capitalized Interest Portion of AFUDC:		Т		Finding Balance	Finding Balance of Accribed Interest
				D	
				(2) Must agree to F-3 (c), Current	-3 (c). Current
				Year Interest Expense	pense
Net Interest Expensed to Account No. 427 (2)			\$		

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UTILITY NAME: Lighthouse Utilities Company, Inc.

# ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	ACCOUNTS 23/ AIND 42.				
	BATANCE	INTER	INTEREST ACCRUED		
DESCRIPTION	BEGINNING	ACCT.	DURING YEAR F.	INTEREST PAID DIBING	BAI ANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
ACCOUNT NO, 237.1 - Accrued Inferest on Long Term Debt	(q)	<b>3</b>	(p)	(e)	(j)
Janet or David Sapte (Schonberg)					
	1,003	42/.3			\$
Margaret A. Flowers Clifton		427.3	9,466	7,503	5,334
Langdon F. Flowers, III	0/0	6.777	4,329	3,010	1,997
Craig Flowers		427.3	1 700	3,010	1,997
		4		1902C	0.01
Total Account 237.1	\$ 10,388	€	\$45,668	\$ 32.786	020.20
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	65	427 \$		€4	€9
					Andreas and the special special statement of the special speci
					The second secon
1 otal Account 23 / .2	\$	<del>69</del>		\$	\$
Total Account 237 (1)	\$ 10,388	<u>جع ا</u>	45,668	\$ 32,786	\$ 23,270
INTEREST EVERICER.					
Total accrual Account 237			•		
Less Capitalized Interest Portion of AFIIDC.		757		(1) Must agree to F.	(1) Must agree to F-2 (a), Beginning and
				Ending Balance	Ending Balance of Accrued Interest.
				() Must some to E	2 (2)
				(z) must agree to r-3 (c), current Year Interest Expense	s (c), current nense
Net Interest Expensed to Account No. 427 (2)		€9	\$ 45,668		

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December 31, 2002 YEAR OF REPORT

UTILITY NAME: Lighthouse Utilities Company, Inc.

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

BALANCE END OF YEAR (p) 32 32 DESCRIPTION - Provide itemized listing ACCOUNT 241 Total Miscellaneous Current and Accrued Liabilities Due to employees

## ADVANCES FOR CONSTRUCTION ACCOUNT 252

V.	ACCUOINT 252	1			
	BALANCE		DEBITS		
NAME OF PAYOR *  (a)	BEGINNING OF YEAR	ACCT. DEBIT	AM	CREDITS	BALANCE END OF YEAR
	(n)	<u>(</u> 2)	(p)	(e)	Œ
Per PSC audit adjustment moved to C/AC	€9			€-	64
					<b>→</b>
				-	
		1			
Total	<b>←</b>				
		<del>0</del>		~	\$N/A

<sup>\*</sup> 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):	\$	\$
Total Regulatory Liabilities	\$	\$ <u>N/A</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$ <u>N/A</u>
TOTAL OTHER DEFERRED CREDITS	\$	\$ <u>N/A</u>

### 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	\$878,934	\$	\$	\$_878,934
Add credits during year:	\$1 <u>63,109</u>	\$	\$	\$163,109
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$ <u>1,042,043</u>	\$	\$	\$ <u>1,042,043</u>

### 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	\$ <u>302,567</u>	\$	\$	\$ <u>302,567</u>
Debits during the year:	\$35 <b>,</b> 313	\$	\$	\$ <u>35,313</u>
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>337<b>,</b>880</u>	\$	\$	\$ <u>337,880</u>

### 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)	\$ 4,094
Reconciling items for the year:  Taxable income not reported on books:  Additions to CIAC		142,756
Deductions recorded on books not deducted for return:  Interest Expense  Various Expense		12,881 4,146
Income recorded on books not included in return:		
Deduction on return not charged against book income:  Depreciation and Amortization		(82,781)
Federal tax net income		\$_81,096

Computation of tax: Company is an S-Corporation, therefore, there are no Corporate level income taxes.

## WATER OPERATION SECTION

### WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned 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			
	·				
		-			

YEAR OF REPORT December 31,2002

SYSTEM NAME / COUNTY:

<u>Gulf</u> 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)	\$ 2,201,829
108 110 271 252	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction Advances for Construction	W-6(b) W-7 F-20	585,326 4,578 1,042,043
	Subtotal		\$569,882
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ _337,880
	Subtotal		\$907,762
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	32,995
	WATER RATE BASE		\$939,437
	WATER OPERATING INCOME	W-3	\$48,936
ACI	HEVED RATE OF RETURN (Water Operating Income / Wate	r Rate Base)	5.20

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: Gulf County

### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ <u>365,020</u>
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$365,020
401	Operating Expenses	W-10(a)	\$ 263,961
٠			
403	Depreciation Expense	W-6(a)	49,538
	Less: Amortization of CIAC	W-8(a)	35,313
	Not Domesistian Fun		
406	Net Depreciation Expense		\$ 14,225
407	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	241
400.10	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		16,836
408.11	Property Taxes		14,046
408.12	Payroll Taxes		6,775
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 37,657
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$_316,084
	Utility Operating Income		\$48,936
	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	V. a. v	
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$48,936

YEAR OF REPORT December 31, 2002

SYSTEM NAME / COUNTY: Gulf County

UTILITY NAME:

	CURRENT	YEAR		0/25 8 3		000 %	300,02	711675		174 325	7706471	200 57.8	040,007	210 450	7 103	7, 193	32,000	702 761	127,107	076,17			3 707	17 863	000111		THE PARTY OF THE P	The state of the s		Value of the state		\$ 2,201,829
į		RETIREMENTS	(e)	\$	7																			Abb. with a second seco	Andre Miller a vide and a vide an							\$
NT ACCOUNTS		ADDITIONS	(p)	جع						121, 783		TRANSMINISTRATION OF THE PROPERTY OF THE PROPE						17 703	2,179	71767			1.156									\$ 142,821
WATER UTILITY PLANT ACCOUNTS	PREVIOUS	YEAR	(c)	\$ 8,570		26,000	399,777			52,542		209.548	-1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -	210,450	7,193	32,000	956.769	110.004	25,742				2,550	17,863								\$2,059,008
WATE		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
	ACCT.		(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.

YEAR OF REPORT December 31, 2002

Lighthouse Utilities Company, Inc.

SYSTEM NAME / COUNTY: Gulf County

UTILITY NAME:

ACCOUNT NAME  (b)  Franchises  Land and Land Rights  Collecting and Improvements  Collecting and Improvements  Collecting and Improvements  Collecting and Improvements  Lake, River and Other Intakes  Wells and Springs  Water Treament Equipment  Pumping Equipment  Pumping Equipment  Pumping Equipment  Transmission and Distribution Mains  Backflow Prevention Devices  Other Plant Miscellaneous Equipment  Tools, Shop and Garage Equipment  Communication Equipment  Communication Equipment  Dower Operated Equipment  Communication Equipment  Communication Equipment  Miscellaneous Equipment  Other Tangible Plant  Communication Equipment  Other Tangible Plant  ACCOUNT NAME  COURT ANTER PLANT  COURT AND ACCOUNT NAME  CURRENT  SEASON  COURT AND ACCOUNT NAME  COURT AND ACCOUNT NAME  COURT AND ACCOUNT NAME  COURT AND ACCOUNT NAME  COURT ACCOUNT NAME  COO COURT ACCOUNT NAME  COO COURT ACCOUNT NAME  COO COO COURT ACCOUNT NAME  COO COO COURT ACCOUNT NAME  COO COO COO COO COO COO COO COO COO CO
AME  S  ants  Cunnels  Cunnels  Cunnels  Cunnels  Garadpipes  Gos  Gos  Gos  Gos  I Equipment  pment  T  T

W-4(b) GROUP

YEAR OF REPORT
December 31, 2002

SYSTEM NAME / COUNTY: Gulf County

### BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE SERVICE	AVERAGE NET	DEPRECIATION
ACCT.		LIFE IN	SALVAGE IN	RATE APPLIED
NO.	ACCOUNT NAME	YEARS	PERCENT	IN PERCENT
(a)	(b)	(c)	(d)	(100% - d) / c (e)
304	Structures and Improvements	40/33	0	2.5/3.0303
305	Collecting and Impounding Reservoirs			2.5/ 3.0303
306	Lake, River and Other Intakes	***************************************		
307	Wells and Springs	10/30		10.0/3.333
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35	0	2.8571
310	Power Generation Equipment			2.03/1
311	Pumping Equipment	20	0	5.0
320	Water Treatment Equipment	22	0	4.5455
330	Distribution Reservoirs and Standpipes	37	0	2.7027
331	Transmission and Distribution Mains			2.1021
333	Services	40	0	2.5
334	Meters and Meter Installations	20		2
335	Hydrants			,
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	15/6	0	6.6667/16.6667
341	Transportation Equipment	6	0	16.6667
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Pla	ant Composite Depreciation Rate *	·		

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

Lighthouse Utilities Company, Inc

YEAR OF REPORT December 31,2002

SYSTEM NAME / COUNTY: Gulf County

	TOTAL	(d+e)	<b>(</b>	595.7			796.6		5 987	787	650	54	,	28.006	5 96.5	1.342				48	2,997					White Course of man course of the course of			-	\$ 49,538
PRECIATION	OTHER CPEDITS *	CNEDIS	(e)	¥																				•						\$
CUMULATED DE	ACCRIALS		(p)	\$95.4			7.964		5,987		650	54		28,006	2,945	1,342				48	2,997							The same of the sa		\$ 49,538
S IN WATER ACC	BALANCE AT BEGINNING	OF YEAR	(c)	\$ 15.665			32,509		58,405		197,905	6,715	32,000	153,716	18,365	5,453				2,550	12,505						,			\$ 535,788
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(q)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation 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
	ACCT.	NO.	(B)	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.

W-6(a) GROUP

December 31, 2002 YEAR OF REPORT

Lighthouse Utilities Company, Inc.

SYSTEM NAME / COUNTY: Gulf County

UTILITY NAME:

END OF YEAR BALANCE AT (c+f-k)6,770 20,230 198,556 35,473 64,392 32,000 181,722 21,310 6,794 2,598 585,326 15,481CHARGES (g-h+i) TOTAL ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D) AND OTHER REMOVAL CHARGES COST OF SALVAGE AND INSURANCE (h) RETIRED **PLANT** (g TOTAL WATER ACCUMULATED DEPRECIATION Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels ACCOUNT NAME Office Furniture and Equipment Meters and Meter Installations Lake, River and Other Intakes Structures and Improvements Backflow Prevention Devices Power Generation Equipment Water Treatment Equipment Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Laboratory Equipment Pumping Equipment Other Tangible Plant Wells and Springs Stores Equipment Supply Mains Hydrants Services ACCT. Š. 305 306 308 307 310 330 304 320 333 334 335 336 339 340 342 343 344 346 (a) 331 341 345 347 348

W-6(b) GROUP

IITII	JTY	NA	MF:

YEAR OF REPORT December 31,2002

SYSTEM NAME / COUNTY:

Gulf County

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$878,934
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	W-8(a) W-8(b)	\$ 142,756 20,353
Total Credits		\$ 163,109
Less debits charged during the year (All debits charged during the year must be explained below)		\$
<sup>7</sup> Total Contributions In Aid of Construction		\$ <u>1,042,043</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.										
Explain all debits charged to Account 271 during the year below:										

UTILITY	NAME:
---------	-------

YEAR OF REPORT December 31, 2002

SYSTEM NAME / COUNTY: Gulf 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)
System Capacity Fee and Connection Charges	107	\$	\$142,756 
Total Credits			\$ <u>142,756</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 302,567
Debits during the year:  Accruals charged to Account 272  Other debits (specify):	\$ 35,313
Total debits	\$35,313
Credits during the year (specify):	\$
Total credits	s
Balance end of year	\$337,880

W-8(a)	
GROUP	

Lighthouse Utilities Company, Inc.

SYSTEM NAME / COUNTY: Gulf 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)
Per PSC Audit adjustment for Treasure Shores	Cash	\$20,353
,		
		emaken unane ver
Total Credits		\$ 20,353

UTIL	JTY	NA	ME:
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YEAR OF REPORT December 31, 2002

SYSTEM NAME / COUNTY: Gulf County

### WATER OPERATING REVENUE

		BEGINNING	WEAD THE	7
ACC	er.	YEAR NO.	YEAR END	
NO		CUSTOMERS *	NUMBER OF CUSTOMERS	
(a		(c)		AMOUNT
1	Water Sales:	(c)	(d)	(e)
46				
	Metered Water Revenue:			\$
461		906	1038	211 670
461		13	13	311,679
461	3 Sales to Industrial Customers		13	16,987
461	4 Sales to Public Authorities	9		
461			9	33,616
	Total Metered Sales		1060	262 202
		920		\$362,282
	Fire Protection Revenue:	,		
462.				
462.	2 Private Fire Protection			
	Total Fire Protection Revenue			\$
			*	3
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466				
467	Interdepartmental Sales			
1	Total Water Sales	928	1060	\$ 363,282
				303,202
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allows	ance for Funds Prudentl	v Invested or AFPI)	s
470	Forfeited Discounts		<u> </u>	Ĭ
471	Miscellaneous Service Revenues			2,738
472	Rents From Water Property			<u> </u>
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ <u>365</u> ,020
				<u> </u>
	Total Water Operating Revenues			\$365,020
	-			

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

SYSTEM NAME / COUNTY: Gulf County

### WATER UTILITY EXPENSE ACCOUNTS

			<del></del>	
1.	<u>.</u>		.1 SOURCE OF	.2 SOURCE OF
ACCT.		CURRENT	SUPPLY AND	SUPPLY AND
NO.	ACCOUNT NAME	YEAR	EXPENSES -	EXPENSES -
NO.	ACCOUNT NAME	IEAR	OPERATIONS	MAINTENANCE
(a)	(h)	(c)	(d)	(e)
(a)	(b)	(c)	(u)	(e)
601	Salaries and Wages - Employees	\$49,186	\$	\$5,482
603	Salaries and Wages - Officers,			
	Directors and Majority Stockholders	36,592		5,264
604	Employee Pensions and Benefits			
610	Purchased Water		-	
615	Purchased Power	15,306	15,259	
616	Fuel for Power Purchased .			
618	Chemicals	3,952	3,952	
620	Materials and Supplies	31,015		
631	Contractual Services-Engineering	5,670		
632	Contractual Services - Accounting	14,269		
633	Contractual Services - Legal	1,200		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing			
636	Contractual Services - Other	42,398		
641	Rental of Building/Real Property	5,325		
642	Rental of Equipment			
650	Transportation Expenses	4,168		
656	Insurance - Vehicle			
657	Insurance - General Liability	13,358		
658	Insurance - Workman's Comp.			
659	Insurance - Other	5,049		
660	Advertising Expense			
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther	1,000		
668	Water Resource Conservation Exp.			對於他,在後時
670	Bad Debt Expense			ALC: 1 Company
675	Miscellaneous Expenses	35,473	500	
Т	otal Water Utility Expenses	\$263,961	\$19,711	\$10,746

YEAR OF REPORT December 312002

SYSTEM NAME / COUNTY:

Gulf County

### WATER EXPENSE ACCOUNT MATRIX

.3		T			
WATER	.4 WATER	.5	.6	.7	.8
TREATMENT	TREATMENT	TRANSMISSION	TRANSMISSION & DISTRIBUTION	GYIOM 5	
EXPENSES -	EXPENSES -	EXPENSES -			ADMIN. &
OPERATIONS	MAINTENANCE		EXPENSES -	ACCOUNTS	GENERAL
(f)	(g)	OPERATIONS (h)	MAINTENANCE	EXPENSE	EXPENSES
(1)	(g)	(n)	(i)	(i)	(k)
\$	\$ <u>11,422</u>	s	\$ 24,213	\$	\$ 8,069
-			24,215	Ψ	\$ 0,009
1,754			1,404	4,562	23,608
					47
		27,285			3,730
			250		5,420
					14,269
					1,200
			<del></del>		
			22 ((7		0.721
			32,667		9,731
		454		2,649	2,676 3,714
					13,358
					13,330
		1,040			4,009
		,			
				-	·
				-	
					1,000
		· ·	473	-	34,500
			7/3		J7, J00
\$ <u>1,754</u>	S <u>11,422</u>	<u>28,779</u>	\$ 59,007	<b>5</b> 7,211	s 125,331

Lighthouse Utilities Company, Inc.

SYSTEM NAME / COUNTY: Gulf County

### PUMPING AND PURCHASED WATER STATISTICS

January	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 )	
February       6,155       2,449       3,706         March       7,093       2,184       4,909         April       7,670       2,530       5,140         May       8,343       3,503       4,840         June       10,908       4,447       6,461         July       11,434       3,510       7,924         August       7,246       1,298       5,948         September       5,273       (-276)       5,549         October       5,570       2,397       3,173         November       5,501       740       4,761         December       5,228       2,636       2,592     If water is purchased for resale, indicate the following:  Vendor  Point of delivery							
March       7,093       2,184       4,909         April       7,670       2,530       5,140         May       8,343       3,503       4,840         June       10,908       4,447       6,461         July       11,434       3,510       7,924         August       7,246       1,298       5,948         September       5,273       (-276)       5,549         October       5,570       2,397       3,173         November       5,501       740       4,761         December       5,228       2,636       2,592     If water is purchased for resale, indicate the following:  Vendor  Point of delivery	February						
April 7,670 2,530 5,140  May 8,343 3,503 4,840  June 10,908 4,447 6,461  July 11,434 3,510 7,924  August 7,246 1,298 5,948  September 5,273 (-276) 5,549  October 5,570 2,397 3,173  November 5,501 740 4,761  December 5,228 2,636 58,297  If water is purchased for resale, indicate the following:  Vendor Point of delivery	March						
May       8,343       3,503       4,840         June       10,908       4,447       6,461         July       11,434       3,510       7,924         August       7,246       1,298       5,948         September       5,273       (-276)       5,549         October       5,570       2,397       3,173         November       5,501       740       4,761         December       5,228       2,636       2,592     Total for Year          If water is purchased for resale, indicate the following: Vendor Point of delivery     September  5,273  (-276)  5,549  3,173  4,761  2,592  58,297	April						
June       10,908       4,447       6,461         July       11,434       3,510       7,924         August       7,246       1,298       5,948         September       5,273       (-276)       5,549         October       5,570       2,397       3,173         November       5,501       740       4,761         December       5,228       2,636       2,592     Total for Year           If water is purchased for resale, indicate the following: Vendor Point of delivery       58,297	May		8,343				
July       11,434       3,510       7,924         August       7,246       1,298       5,948         September       5,273       (-276)       5,549         October       5,570       2,397       3,173         November       5,501       740       4,761         December       5,228       2,636       2,592     Total for Year          If water is purchased for resale, indicate the following: Vendor Point of delivery	June						
August       7,246       1,298       5,948         September       5,273       (-276)       5,549         October       5,570       2,397       3,173         November       5,501       740       4,761         December       5,228       2,636       2,592     Total for Year          If water is purchased for resale, indicate the following: Vendor Point of delivery       58,297	July					7,924	
September         5,273         (-276)         5,549           October         5,570         2,397         3,173           November         5,501         740         4,761           December         5,228         2,636         2,592           Total for Year         86,721         28,424         58,297   If water is purchased for resale, indicate the following: Vendor Point of delivery	August		7,246				
October         5,570         2,397         3,173           November         5,501         740         4,761           December         5,228         2,636         2,592    Total for Year  86,721  28,424  58,297  If water is purchased for resale, indicate the following: Vendor Point of delivery	September-		5,273	(-276)			
November 5,501 740 4,761 December 5,228 2,636 2,592  Total for Year 86,721 28,424 58,297  If water is purchased for resale, indicate the following: Vendor Point of delivery	October		5,570				
Total for Year 86,721 28,424 58,297  If water is purchased for resale, indicate the following: Vendor Point of delivery	November		5,501				
for Year 86,721 28,424 58,297  If water is purchased for resale, indicate the following:  Vendor  Point of delivery	December		5,228	2,636		2,592	
Vendor Point of delivery			86,721			58,297	
	Vendor Point of delivery						
		***************************************					

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

W-11						
GROUP						
SYSTEM						

Lighthouse Utilities Company, Inc.

YEAR OF REPORT December 31, 2002

SYSTEM NAME / COUNTY: Gulf County

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	LUCI #1-216
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_Hypopneumatic Tank
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	_Aerated/Chlorinated
Unit rating (i.e., GPM, pounds	LIME TREATMENT
per gallon):	Manufacturer:
Type and size of area:	FILTRATION
Pressure (in square feet):	Manufacturer:
Gravity (in GPM/square feet):	Manufacturer:

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YEAR OF REPORT December 31, 2002

SYSTEM NAME / COUNTY: Gulf County

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	_LUCI #2-316	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Aerated/Chlorinated	
Unit rating (i.e., GPM, pounds per gallon):	LIME TREATMENT  Manufacturer:	
Type and size of area:	FILTRATION	
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

Lighthouse Utilities Company, Inc.

SYSTEM NAME / COUNTY: Gulf County

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residen		1.0	1047	1047
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	9	22.5
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	1	<u>.</u> 8
3"	Displacement	15.0		
3"	Compound	16.0		
3" -	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0	2	60
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water System N	Meter Equivalents	1152.5

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

- (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:				
	58,297/365/350 = .456			

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GROUP	
SYSTEM	

Lighthouse Utilities Company, Inc.

SYSTEM NAME / COUNTY: Gulf County

### 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 serve.				
2. Maximum number of ERCs * which can be served.				
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 *.				
6. Is the utility required to have fire flow capacity? No  If so, how much capacity is required?				
7. Attach a description of the fire fighting facilities.				
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system				
9. When did the company last file a capacity analysis report with the DEP? We are in compliance with all DEP rules  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? N/A				
c. When will construction begin?				
d. Attach plans for funding the required upgrading.				
e. Is this system under any Consent Order with DEP?N/A				
11. Department of Environmental Protection ID# 1230848				
12. Water Management District Consumptive Use Permit #5830085				
a. Is the system in compliance with the requirements of the CUP? Yes				
b. If not, what are the utility's plans to gain compliance? N/A				

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

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SYSTEM	