

OFFICIAL COPY

CLASS "A" OR "B"

DIVISION OF

WATER AND/OR WASTEWATER UTILITIES

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

Do Not Remove from this Office

ANNUAL REPORT

OF

WU592-01-AR

A. P. Utilities, Inc.

Submitted To The

STATE OF FLORIDA

REGULATORY REGULATION

02 MAY 21 AM 10:36

PUBLIC SERVICE COMMISSION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2001 _____

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

CERTIFICATION OF ANNUAL REPORT

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

YES ☒ NO ☐

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 ☒ NO ☐

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

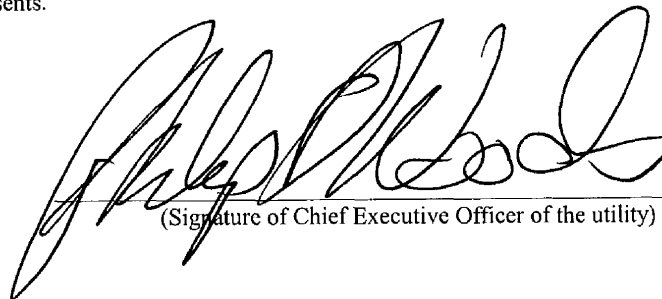
YES ☒ NO ☐

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.
X	X	X	X

1.	2.	3.	4.



(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

December 31, 2001

A.P. UTILITIES, INC.

County: MARION

(Exact Name of Utility)

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

PHILIP WOODS

1255 SE FORT KING STREET

OCALA, FLORIDA 34471

Telephone: (352)694-7474

E Mail Address: LEROY65@DIGITAL.NET

WEB Site: NONE

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

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

PHILIP WOODS

Telephone:

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

1255 SE FORT KING STREET

OCALA, FLORIDA 34471

Telephone: (352)694-7474

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

Date of original organization of the utility: 8/89

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

Individual

☐

Partnership

☐

Sub S Corporation

☐

1120 Corporation

☒

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

	Name	Percent Ownership
1.	PHILIP WOODS	100
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

YEAR OF REPORT
December 31, 2001

[illegible]

- E-3

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

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. A.P. UTILITIES WAS PURCHASED AND MADE A SINGLE COMPANY FROM COMBINING A.P. UTILITIES, INC. , AQUA PURE WATER COMPANY, AND MARICO WATER COMPANY IN 1990.

B. COMPANY WAS FORM TO HANDLE PUBLIC DRINKING WATER SYSTEMS.

C. COMPANY WAS BROKEN APART AND SOLD TO AQUA SOURCE, MARION COUNTY UTILITIES AND SUNSHINE UTILITIES IN JANUARY 1999, JUNE 2001, AND DECEMBER 2001, RESPECTFULLY. THE COMPANY IS CLOSED NOW.

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT December 31, 2001
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PARENT / AFFILIATE ORGANIZATION CHART

Current as of _____

06/23/05

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

NONE

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

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)
PHILIP D. WOODS	PRESIDENT	100	\$ 42,000

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
NONE			\$

YEAR OF REPORT
December 31, 2001

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.

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

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

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.

[illegible]

A.P. UTILITIES, INC.

YEAR OF REPORT
December 31, 2001

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

[illegible]

A.P.UTILITIES,INC.

December 31, 2001

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

E-10(b)

FINANCIAL SECTION

UTILITY NAME: A.P.UTILITIES,INC.**YEAR OF REPORT**

December 31, 2001

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 990,767	\$ 996,746
108-110	Less: Accumulated Depreciation and Amortization	F-8	480,504	504,447
Net Plant			\$ 510,263	\$ 492,299
114-115	Utility Plant Acquisition adjustment (Net)	F-7	236,949	
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 747,212	\$ 492,299
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$	\$
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 2,204	\$ 0
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	9,967	0
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			\$ 12,171	\$

* Not Applicable for Class B Utilities

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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	_____	_____
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
	Total Deferred Debits		\$ _____	\$ _____
	TOTAL ASSETS AND OTHER DEBITS		\$ <u>759,383</u>	\$ <u>492,299</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: A.P.UTILITIES,INC.**YEAR OF REPORT**

December 31, 2001

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
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			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16		
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 1,000	\$ 1,000
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	348,136	0
Total Long Term Debt			\$ 348,136	\$ 0
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable			
232	Notes Payable	F-18		
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		
237	Accrued Interest	F-19	34,526	18,321
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
Total Current & Accrued Liabilities			\$ 34,526	\$ 18,321

* Not Applicable for Class B Utilities

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____	\$ _____
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & 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	\$ 512,199	\$ 512,449
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	134,934	139,386
Total Net C.I.A.C.			\$ 647,133	\$ 651,835
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 1,030,795	\$ 671,156

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 234,966	\$ 100,029
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		\$ 234,966	\$ 100,029
401	Operating Expenses	F-3(b)	\$ 182,487	\$ 117,797
403	Depreciation Expense:	F-3(b)	\$ 32,470	\$ 23,943
	Less: Amortization of CIAC	F-22	4,352	4,452
	Net Depreciation Expense		\$ 28,118	\$ 19,491
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	16,844	12,520
409	Current Income Taxes	W/S-3	660	0
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		\$ 228,109	\$ 12,520
	Net Utility Operating Income		\$ 6,857	\$ 87,509
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ 6,857	\$ 87,509

* For each account,
Column e should
agree with Columns
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)
\$ 100,029	\$	\$
\$ 100,029	\$	\$
\$ 117,797	\$	\$
23,943		
139,386		
\$ (115,443)	\$	\$
(115,443)		
12,520		
\$ 14,874	\$	\$
\$ 85,155	\$	\$
\$ 85,155	\$	\$

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

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 6,857	\$ 87,509
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			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$ 0	\$
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	\$ 34,526	\$ 8,977
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 34,526	\$ 8,977
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$	\$
NET INCOME			\$ 34,526	\$ 8,977

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 996,746	\$
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	504,447	
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22	512,449	
252	Advances for Construction	F-20		
Subtotal			\$ (20,150)	\$
272	Add:			
	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	139,386	
Subtotal			\$ 119,236	\$
114	Plus or Minus:			
	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			
	Other (Specify):			
RATE BASE			\$ 119,236	\$
NET UTILITY OPERATING INCOME			\$ 85,155	\$
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			71.42%	

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.

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$			
Preferred Stock				
Long Term Debt				
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
Total	\$			

(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

Return on Equity:	_____ %
Return on Equity:	_____

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

AFUDC rate:	_____ %
AFUDC rate:	_____

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

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
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):

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 996,746	\$	\$	\$ 996,746
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	\$ 996,746	\$	\$	\$ 996,746

**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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$
	Total Plant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
	Total Accumulated Amortization	\$	\$	\$	\$
	Net Acquisition Adjustments	\$	\$	\$	\$

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 480,504	\$	\$	\$ 480,504
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 23,943	\$	\$	\$ 23,943
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$ 23,943	\$	\$	\$ 23,943
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$ 504,447	\$	\$	\$ 504,447
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
	\$	\$	\$	\$
Account 110.2 (2)				
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$	\$	\$

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

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
	\$ _____	_____	\$ _____
	_____	_____	_____
	_____	_____	_____
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)
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
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): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ _____

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT December 31, 2001
--

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):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127):		\$ _____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ _____

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
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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	\$ 0	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 0
OTHER ACCOUNTS RECEIVABLE (Account 142):		
	\$	
Total Other Accounts Receivable		\$
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$
Total Accounts and Notes Receivable		\$
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		\$ 0

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT December 31, 2001
--

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ _____

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	%	\$ _____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
Total		\$ _____

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____

Total Miscellaneous Current and Accrued Liabilities	\$ _____

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT December 31, 2001
--

**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):		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
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)
	\$ _____

Total Extraordinary Property Losses	\$ _____

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

**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	\$ _____	\$ _____
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Deferred Debits	\$ _____	\$ _____
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Regulatory Assets	\$ _____	\$ _____
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ _____	\$ _____

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	1	
Shares authorized		1,000
Shares issued and outstanding		1,000
Total par value of stock issued	1,000	
Dividends declared per share for year	0	
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**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$

* 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. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ _____
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	\$ _____
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____
438	Common Stock Dividends Declared _____ _____	_____ _____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ _____
Notes to Statement of Retained Earnings: 		

YEAR OF REPORT
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Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ <u> </u>

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NORTH CENTRAL FLORIDA UTILITIES	%		\$ 0
FIRST UNION	%		0
PHILIP WOODS	*****%		0
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

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

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$

YEAR OF REPORT
December 31, 2001

DESCRIPTION - Provide Itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____

Total Miscellaneous Current and Accrued Liabilities	\$ _____

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$ _____	\$ _____	_____	\$ _____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	_____	\$ _____	_____

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OTHER DEFERRED CREDITS
ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

**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	\$ 512,199	\$	\$	\$ 512,199
Add credits during year:	\$ 250	\$	\$	\$ 250
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$ 512,449	\$	\$	\$ 512,449

**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	\$ 134,934	\$	\$	\$ 134,934
Debits during the year:	\$ 4,452	\$	\$	\$ 4,452
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 139,386	\$	\$	\$ 139,386

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT December 31, 2001
--

**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)	\$ 8,977
Reconciling items for the year:		
Taxable income not reported on books:		

Deductions recorded on books not deducted for return:		

Income recorded on books not included in return:		

Deduction on return not charged against book income:		

Federal tax net income		\$ 8,977

Computation of tax :

**WATER
OPERATION
SECTION**

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

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.

[illegible]

UTILITY NAME:

A.P.UTILITIES,INC.**YEAR OF REPORT**

December 31, 2001

SYSTEM NAME / COUNTY :

TOTAL**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)	\$ 996,746
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	583,324
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	512,449
252	Advances for Construction	F-20	
Subtotal			\$ (99,027)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 134,934
Subtotal			\$ 35,907
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 35,907
WATER OPERATING INCOME		W-3	\$ (54,231)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-151.03%</u>

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.

W-2

GROUP _TOTAL_____

UTILITY NAME: A.P.UTILITIES,INC.YEAR OF REPORT
December 31, 2001SYSTEM NAME / COUNTY : TOTAL

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ 100,029
469	Less: Guaranteed Revenue and AFPI	W-9	
Net Operating Revenues			\$ 100,029
401	Operating Expenses	W-10(a)	\$ 117,797
403	Depreciation Expense	W-6(a)	23,943
	Less: Amortization of CIAC	W-8(a)	
Net Depreciation Expense			\$ 23,943
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		4,885
408.11	Property Taxes		7,160
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		475
408	Total Taxes Other Than Income		\$ 12,520
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			\$ 154,260
Utility Operating Income			\$ (54,231)
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		
Total Utility Operating Income			\$ (54,231)

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY : TOTAL/MARION

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 4,122	\$	\$	\$ 4,122
302	Franchises	58,966			58,966
303	Land and Land Rights	19,466			19,466
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	32,896	1,340		34,236
308	Infiltration Galleries and Tunnels				
309	Supply Mains	47,828			47,828
310	Power Generation Equipment	57,427			57,427
311	Pumping Equipment	55,525	3,705		59,230
320	Water Treatment Equipment	24,846	159		25,005
330	Distribution Reservoirs and Standpipes	89,216			89,216
331	Transmission and Distribution Mains	454,084			454,084
333	Services	55,719	200		55,919
334	Meters and Meter Installations	72,490	575		73,065
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	7,677			7,677
341	Transportation Equipment	5,200			5,200
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment	3,404			3,404
346	Communication Equipment	310			310
347	Miscellaneous Equipment	265			265
348	Other Tangible Plant	1,326			1,326
	TOTAL WATER PLANT	\$ 990,767	\$ 5,979	\$	\$ 996,746

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

W-4(a)

GROUP TOTAL

YEAR OF REPORT
December 31, 200

UTILITY NAME: A.P.UTILITIES,INC.

SYSTEM NAME / COUNTY : TOTAL/MARION

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	1 INTANGIBLE PLANT (d)	2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	3 WATER TREATMENT PLANT (f)	4 TRANSMISSION AND DISTRIBUTION PLANT (g)	5 GENERAL PLANT (h)
301	Organization	\$ 4,122	\$ 4,122				
302	Franchises	58,966	58,966				
303	Land and Land Rights	19,466					19,466
304	Structures and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	34,236		34,236			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	47,828		47,828			
310	Power Generation Equipment	57,427					
311	Pumping Equipment	59,230		59,230			
320	Water Treatment Equipment	25,005			25,005		
330	Distribution Reservoirs and Standpipes	89,216				89,216	
331	Transmission and Distribution Mains	454,084				454,084	
333	Services	55,919				55,919	
334	Meters and Meter Installations	73,065				73,065	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	7,677					7,677
341	Transportation Equipment	5,200					5,200
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment	3,404					3,404
346	Communication Equipment	310					310
347	Miscellaneous Equipment	265					265
348	Other Tangible Plant	1,326					1,326
	TOTAL WATER PLANT	\$ 996,746	\$ 630,888	\$ 141,294	\$ 25,005	\$ 672,284	\$ 37,648

W-4(b)
GROUP TOTAL

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT December 31, 2001
--

SYSTEM NAME / COUNTY :

TOTAL/MARION**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	15		6.67%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	27		3.70%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	15		6.67%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	7		14.29%
330	Distribution Reservoirs and Standpipes	30		3.33%
331	Transmission and Distribution Mains	35		2.86%
333	Services	25		4.00%
334	Meters and Meter Installations	15		6.70%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	15		6.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment	15		6.67%
346	Communication Equipment	15		6.67%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		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.

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY : TOTAL/MARION

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 9,738	\$ 650	\$	\$ 650
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	21,732	1,217		80,408
308	Infiltration Galleries and Tunnels				
309	Supply Mains	10,988	736		736
310	Power Generation Equipment	17,783	592		592
311	Pumping Equipment	39,900	2,346		2,346
320	Water Treatment Equipment	38,436	5,493		5,493
330	Distribution Reservoirs and Standpipes	44,414	1,479		1,479
331	Transmission and Distribution Mains	201,914	5,775		5,775
333	Services	28,935	1,157		1,157
334	Meters and Meter Installations	56,325	3,774		3,774
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	3,185	213		213
341	Transportation Equipment	3,867	259		259
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment	1,180	79		79
345	Power Operated Equipment	101	7		7
346	Communication Equipment	103	7		7
347	Miscellaneous Equipment	1,589	159		159
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 480,190	\$ 23,943	\$	\$ 23,943

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

W-6(a)
GROUP TOTAL

YEAR OF REPORT
December 31, 2001

UTILITY NAME: A.P.UTILITIES,INC.

SYSTEM NAME / COUNTY : TOTAL/MARION

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
(a)						
304	Structures and Improvements	\$	\$	\$	\$	\$ 10,388
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					102,140
308	Infiltration Galleries and Tunnels					
309	Supply Mains					11,724
310	Power Generation Equipment					18,375
311	Pumping Equipment					42,246
320	Water Treatment Equipment					43,929
330	Distribution Reservoirs and Standpipes					45,893
331	Transmission and Distribution Mains					207,689
333	Services					30,092
334	Meters and Meter Installations					60,099
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					3,398
341	Transportation Equipment					4,126
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					1,259
345	Power Operated Equipment					108
346	Communication Equipment					110
347	Miscellaneous Equipment					1,748
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$	\$	\$	\$	\$ 583,324

W-6(b)
GROUP TOTAL

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

TOTAL/MARION

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 512199
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 250
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		\$ 250
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 512449

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:

W-7
GROUP

UTILITY NAME:

A.P.UTILITIES,INC.**YEAR OF REPORT**

December 31, 2001

SYSTEM NAME / COUNTY :

TOTAL /MARION**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)
CONNECTION FEE	1	\$ 250	\$ 250
Total Credits			\$ 250

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 134,934
Debits during the year:	
Accruals charged to Account 272	\$
Other debits (specify) :	
Total debits	\$
Credits during the year (specify) :	
	\$
Total credits	\$
Balance end of year	\$ 134,934

W-8(a)
GROUP _____

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

TOTAL/MARION

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		\$ 0
Total Credits		\$ 0

W-8(b)
GROUP TOTAL_____

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

QUAIL RUN / MARION**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue	66	66	\$ 3,159
461.1	Metered Water Revenue: Sales to Residential Customers			
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				\$
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		66	66	\$ 3,159
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$
Total Water Operating Revenues				\$ 3,159

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

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

STEM NAME / COUNTY :

TOTAL/MARION

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	42,000		
604	Employee Pensions and Benefits	4,507		
610	Purchased Water			
615	Purchased Power	12,980	12,980	
616	Fuel for Power Purchased	224	224	
618	Chemicals	937		
620	Materials and Supplies	159		
631	Contractual Services-Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	478		
636	Contractual Services - Other	23,605	6,680	3,705
641	Rental of Building/Real Property	4,770		
642	Rental of Equipment			
650	Transportation Expenses	2,972		
656	Insurance - Vehicle	875		
657	Insurance - General Liability	897		
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses	23,394		
Total Water Utility Expenses		\$ 117,797	\$ 19,884	\$ 3,705

W-10(a)
GROUP _total_

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

TOTAL/MARION

WATER EXPENSE ACCOUNT MATRIX

[illegible]

W-10(b)
GROUP TOTAL _____

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

QUAIL RUN / MARION

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	441			441	441
February	420			420	420
March	446			446	446
April	478			478	478
May	810			810	810
June	886			886	886
July	621			621	621
August	652			652	652
September	522			522	522
October	545			545	545
November	447			447	447
December	496			496	496
Total for Year	6764			6764	6764

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	240 GPM	60,000	WELL

W-11

GROUP _____

SYSTEM QUAIL RUN

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY :

QUAIL RUN / MARION

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

360,000

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

WELL HEAD

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.):

CHLORINATION

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon):

Manufacturer: _____

FILTRATION

Type and size of area:

Pressure (in square feet):

Manufacturer: _____

Gravity (in GPM/square feet):

Manufacturer: _____

W-12

GROUP _____

SYSTEM QUAIL RUN

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

QUAIL RUN / MARION**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 Residential		1.0	66	66
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				66

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

ERC Calculation:

$$6764/365/350=53$$

W-13

GROUP _____

SYSTEM _QUAIL RUN_____

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

QUAIL RUN / MARION

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. 66
2. Maximum number of ERCs * which can be served. 100
3. Present system connection capacity (in ERCs *) using existing lines. 100
4. Future connection capacity (in ERCs *) upon service area buildout. 0
5. Estimated annual increase in ERCs *. 1
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. NONE
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____
SYSTEM SOLD TO SUNSHINE UTILITIES 12/31/2001

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rule _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 3424069
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP? _____
 - 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.

W-14

GROUP _____

SYSTEM QUAIL RUN _____

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

RAVEN HILL /MARION

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	296	296	29,669
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		296	296	\$ 29,669
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		296	296	\$ 29,669
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$
Total Water Operating Revenues				\$ 29,669

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

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY : RAVEN HILL / MARION

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		3,887		3,887	2,812
February		4,441		4,441	3,080
March		3,871		3,871	2,500
April		5,470		5,470	3,948
May		5,608		5,608	4,438
June		3,264		3,264	2,789
July					
August					
September					
October					
November					
December					
Total for Year		26541		26541	19567

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	240GPM	200,000	WELL
WELL #2	180 GPM	BACKUP	WELL

W-11
GROUP _____
SYSTEM SOUTH OAK

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

RAVEN HILL /MARION

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

280,000

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

WELL HEAD

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.):

CHLORINATION

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon):

Manufacturer: _____

FILTRATION

Type and size of area:

Pressure (in square feet):

Manufacturer: _____

Gravity (in GPM/square feet):

Manufacturer: _____

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GROUP _____

SYSTEM __RAVEN HILL

UTILITY NAME: A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY : RAVEN HILL/MARION

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 Residential		1.0		
5/8"	Displacement	1.0	293	293
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 Water System Meter Equivalents				293

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:

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

ERC Calculation:

$$26541000/183/284=495$$

W-13

GROUP _____

SYSTEM _RAVEN HILL

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY :

RAVEN HILL/MARION

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. 298
2. Maximum number of ERCs * which can be served. 325
3. Present system connection capacity (in ERCs *) using existing lines. 310
4. Future connection capacity (in ERCs *) upon service area buildout. 15
5. Estimated annual increase in ERCs *. 1
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. NONE
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____
SYSTEM SOLD TO MARION COUNTY UTILITIES 12/31/2001

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rul
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 3421575
12. Water Management District Consumptive Use Permit # 51172
 - 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.

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

PEPPERTREE/EVERGREEN/MARION

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	271	271	30,250
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		271	271	\$ 30,250
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		271	271	\$ 30,250
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$
Total Water Operating Revenues				\$ 30,250

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

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

PEEPPERTREE-EVERGREEN/ MARION

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		3,609		3,609	3,390
February		3,085		3,085	2,433
March		2,831		2,831	2,708
April		3,435		3,435	2,499
May		5,892		5,892	4,332
June		4,162		4,162	5,502
July					
August					
September					
October					
November					
December					
Total for Year		23014		23014	20864

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	95 GPM	140,000	WELL
WELL #2	95 GPM	140,000	WELL

W-11

GROUP _____

SYSTEM ___PEPPERTREE-EVERGREEN_____

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY :

PEPPERTREE-EVERGREEN / MARION

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

280,000

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

WELL HEAD

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.):

CHLORINATION

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon):

Manufacturer: _____

FILTRATION

Type and size of area:

Pressure (in square feet):

Manufacturer: _____

Gravity (in GPM/square feet):

Manufacturer: _____

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GROUP _____

SYSTEM PEPPERTREE-EVERGREEN

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

PEPPERTREE-EVERGREEN/MARION

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 Residential		1.0		
5/8"	Displacement	1.0	276	276
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
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 Water System Meter Equivalents				284

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:

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

ERC Calculation:

0

$$23016400 / 183 / 284 = 443$$

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GROUP _____

SYSTEM _PEPPERTREE/EVERGREEN_____

UTILITY NAME:

A.P. UTILITIES, INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY :

PEPPER TREE
QUAIL RUN / MARION

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. 66 270
2. Maximum number of ERCs * which can be served. 100 300
3. Present system connection capacity (in ERCs *) using existing lines. 100 270
4. Future connection capacity (in ERCs *) upon service area buildout. 0 11
5. Estimated annual increase in ERCs *. 2
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. NONE
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____
SYSTEM SOLD TO SUNSHINE UTILITIES 12/31/2001
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rule.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 342609 342626
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP? _____
 - 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.

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GROUP _____
SYSTEM QUAIL RUN
PEPPER TREE

UTILITY NAME:

A.P.UTILITIES,INC.**YEAR OF REPORT**

December 31, 2001

SYSTEM NAME / COUNTY :

SOUTH OAK / MARION**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	394	394	36,947
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		394	394	\$ 36,947
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		394	394	\$ 36,947
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$
Total Water Operating Revenues				\$ 36,947

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

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GROUP PEPPER TREE / EVERGREEN

SOUTH OAK

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

SOUTH OAK/MARION

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		4,196		4,196	3,400
February		4,425		4,425	3,512
March		3,761		3,761	3,129
April		5,692		5,692	4,658
May		6,247		6,247	5,250
June		4,067		4,067	3,376
July					
August					
September					
October					
November					
December					
Total for Year		28388		28388	23325

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

List for each source of supply:

WELL #1

420 ~~47~~ GPM

WELL #2

250 ~~210~~ GPMGALLONS
PER DAY
FROM SOURCE

300,000

Backup 140,000

TYPE OF
SOURCE

WELL

WELL

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GROUP _____

SYSTEM SOUTH OAK

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

SOUTH OAK/MARION

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

600,000

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

WELL HEAD

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.):

CHLORINATION

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon):

Manufacturer: _____

FILTRATION

Type and size of area:

Pressure (in square feet):

Manufacturer: _____

Gravity (in GPM/square feet):

Manufacturer: _____

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GROUP _____

SYSTEM SOUTH OAK

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

SOUTH OAK/MARION

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 Residential		1.0		
5/8"	Displacement	1.0	397	397
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 Water System Meter Equivalents				397

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:

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

ERC Calculation:

$$28391100/183/284=556$$

W-13

GROUP _____

SYSTEM _SOUTH OAK_

UTILITY NAME:

A.P. UTILITIES, INC.

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY :

SOUTH OAK/ MARION

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. 390
2. Maximum number of ERCs * which can be served. 450
3. Present system connection capacity (in ERCs *) using existing lines. 420
4. Future connection capacity (in ERCs *) upon service area buildout. 30
5. Estimated annual increase in ERCs *. 3
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. NONE
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____
SYSTEM SOLD TO MARION COUNTY UTILITIES 12/31/2001

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rule _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 3424088
12. Water Management District Consumptive Use Permit # 511733
 - 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.

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GROUP _____
SYSTEM SOUTH OAK _____

UTILITY NAME:

A.P.UTILITIES,INC.

YEAR OF REPORT

December 31, 2001

SYSTEM NAME / COUNTY :

RAVEN HILL /MARION

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	296	296	29,669
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		296	296	\$ 29,669
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		296	296	\$ 29,669
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$
Total Water Operating Revenues				\$ 29,669

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