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**WATER and/or WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

**OF**

WS155-02-AR  
Mad Hatter Utility, Inc.  
1900 Land O' Lakes Blvd., Suite 107  
Lutz, FL 33549-2913

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2002**

03 SEP -2 AM 10:31  
REGULATORY

# *Cronin, Jackson, Nixon & Wilson*

*CERTIFIED PUBLIC ACCOUNTANTS, P.A.*

*JAMES L. CARLSTEDT, C.P.A.*  
*CHRISTINE R. CHRISTIAN, C.P.A.*  
*JOHN H. CRONIN, JR., C.P.A.*  
*ROBERT H. JACKSON, C.P.A.*  
*ROBERT C. NIXON, C.P.A.*  
*HOLLY M. TOWNER, C.P.A.*  
*REBECCA G. VOITLAIN, C.P.A.*  
*JAMES L. WILSON, C.P.A.*

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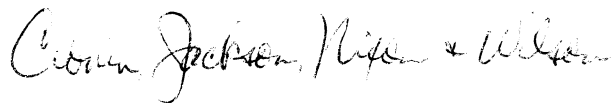
August 29, 2003

Officers & Directors  
Mad Hatter Utility, Inc.

We have compiled the 2002 Annual Report of Mad Hatter Utility, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Mad Hatter Utility, Inc. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.



CRONIN, JACKSON, NIXON & WILSON

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**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

UTILITY NAME: Mad Hatter Utility, Inc.


<b>YEAR OF REPORT</b> <b>December 31, 2002</b>
---

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

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

Items Certified

- |             |             |             |             |
|-------------|-------------|-------------|-------------|
| 1.<br>( X ) | 2.<br>( X ) | 3.<br>( X ) | 4.<br>( X ) |
| 1.<br>( )   | 2.<br>( )   | 3.<br>( )   | 4.<br>( )   |

  
 \_\_\_\_\_  
 (signature of the chief executive officer of the utility) \*

\_\_\_\_\_  
 (signature of the 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, 2002
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Mad Hatter Utility, Inc.  
 (Exact Name of Utility)

County: Pasco

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

1900 Land O' Lakes Blvd.  
Suite 113  
Lutz, Florida 33549

Telephone: ( 813 ) 949-2167

e-Mail Address: N/A

WEB Site: N/A

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:

Robert C. Nixon, CPA  
Cronin, Jackson, Nixon & Wilson, CPA's, PA  
2560 Gulf-to-Bay Blvd, Suite 200  
Clearwater, Florida 34625

Telephone: ( 727 ) 791-4020

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

1900 Land O' Lakes Blvd.  
Suite 113  
Lutz, Florida 33549

Telephone: ( 813 ) 949-2167

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

Cronin, Jackson, Nixon and Wilson, CPA's  
 \_\_\_\_\_  
 \_\_\_\_\_

Date of original organization of the utility: March 17, 1978

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 percent or more of the voting securities of the utility:

Name		Percent Ownership	
1.	Larry & Janice DeLucenay	100	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
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**DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Larry DeLucenay	President	Mad Hatter Utility, Inc.	Operations
Janice DeLucenay	Office Manager/ Bookkeeper	Mad Hatter Utility, Inc.	Operations, Rates and Accounting
Robert C. Nixon	CPA	Cronin, Jackson, Nixon & Wilson, CPA's, P.A.	Rates and Accounting
F. Marshall Deterding	Attorney	Rose, Sundstrom & Bentley, P.A.	Legal
Gerald Buhr	Attorney	Gerald Buhr	Legal

- (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.**

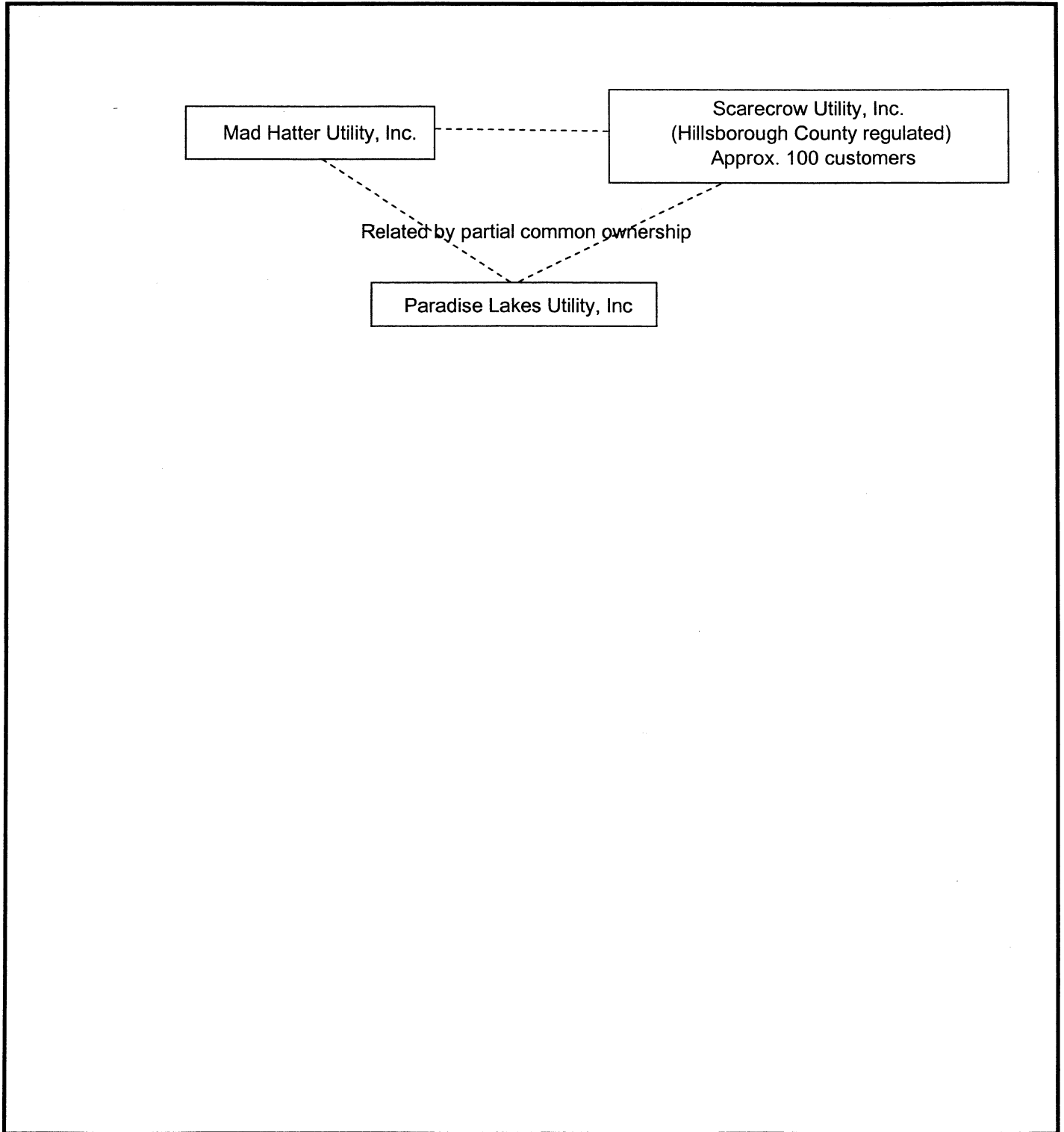
- (A) Mad Hatter Utility, Inc. was incorporated on March 1, 1978 by Larry and Janice Delucenay for the purpose of providing water and wastewater treatment to customers in the unincorporated south central Pasco County community of Land O' Lakes. The service area encompasses approximately sixteen (16) square miles along State Road 54 and U.S. 41 corridors in Land O' Lakes.
- (B) Water & wastewater treatment.
- (C) Mad Hatter's goals through December 31, 2002 are to expand its service capacity and customer base. To provide quality water and wastewater treatment service to its customers within the framework of a well planned, systematic and efficient expansion plan.
- (D) Mad Hatter has three service areas: 1) Linda Lakes - acquired in 1978; 2) Foxwood - acquired in 1992; and 3) Turtle Lakes - acquired in 1998. All systems provide water and wastewater treatment services.
- (E) Growth should average approximately 100-150 new customers annually, with connection of Oak Grove.
- (F) During 2000, the Florida Department of Transportation condemned the Company's Turtle Lakes water treatment plant and transmission mains located along State Road 54, as part of a widening project to that thoroughfare. New facilities were completed in 2001, including 2 new wells and the looping of the Foxwood and Turtle Lakes Systems into a single system. The company began serving the Oak Grove Subdivision, which was contributed to Madhatter by Pasco County pursuant to a Federal Court Order.

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
December 31, 2002

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/99

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



UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
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**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 UTILITY (c)	OFFICERS COMPENSATION (d)
Larry DeLucenay	President	100 %	\$ 83,400 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

**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)
Larry DeLucenay	Director	2	\$ None \$ \$ \$ \$ \$ \$ \$ \$ \$

UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
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**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, and 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.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)</b>	<b>IDENTIFICATION OF SERVICE OR PRODUCT (b)</b>	<b>AMOUNT (c)</b>	<b>NAME AND ADDRESS OF AFFILIATED ENTITY (d)</b>
None		\$	

\* 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: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
December 31, 2002

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

<b>NAME (a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
Larry DeLucenay	President	Stockholder	Mad Hatter Utility, Inc. Scarecrow Utility, Inc. Paradise Lakes Utility, Inc. Land O' Lakes Blvd. Suite 113 Lutz, Florida 33549

UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
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**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

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

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

UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
None				\$

UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$



**FINANCIAL**

**SECTION**

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
December 31, 2002

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 5,295,233	\$ 5,040,082
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,132,684)	(989,830)
Net Plant			4,162,549	4,050,252
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		91,161
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			4,162,549	4,141,413
<b>OTHER PROPERTY AND INVESTMENTS</b>				
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 and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		69,194	147,329
132	Special Deposits	F-9		
133	Other Special Deposits	F-9	443,299	869,380
134	Working Funds			
135	Temporary Cash Investments		56,257	51,660
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	177,372	166,155
145	Accounts Receivable from Associated Companies	F-12	152,003	87,170
146	Notes Receivable from Associated Companies	F-12	1,974	1,974
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments			11,432
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	2,700	2,704
Total Current and Accrued Assets			902,799	1,337,804

\* Not Applicable for Class B Utilities

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
**December 31, 2002**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 30,667	\$ 34,111
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and 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			30,667	34,111
TOTAL ASSETS AND OTHER DEBITS			\$ 5,096,015	\$ 5,513,328

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 83	\$ 83
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		135,146	135,146
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	934,234	1,008,341
216	Reacquired Capital Stock		(51,380)	(51,380)
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			1,018,083	1,092,190
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	912,912	990,451
Total Long Term Debt			912,912	990,451
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		174,782	377,392
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18		
234	Notes Payable to Associated Co.	F-18	8,173	8,173
235	Customer Deposits		106,910	89,837
236	Accrued Taxes		73,554	65,576
237	Accrued Interest	F-19	35,755	23,385
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	31,762	34,449
Total Current and Accrued Liabilities			430,936	598,812

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20	4,500	
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			4,500	
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	3,225,057	3,216,747
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(1,088,616)	(993,122)
Total Net C.I.A.C.			2,136,441	2,223,625
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		593,143	608,250
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes			593,143	608,250
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 5,096,015</b>	<b>\$ 5,513,328</b>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 1,457,238	\$ 1,614,333
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			<u>1,457,238</u>	<u>1,614,333</u>
401	Operating Expenses	F-3(b)	1,279,882	1,364,536
403	Depreciation Expense	F-3(b)	136,449	156,564
	Less: Amortization of CIAC	F-22	<u>(72,914)</u>	<u>(95,494)</u>
Net Depreciation Expense			<u>63,535</u>	<u>61,070</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	7,388	
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	110,364	125,602
409	Current Income Taxes	W/S-3	4,518	
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>1,465,687</u>	<u>1,551,208</u>
Net Utility Operating Income			<u>(8,449)</u>	<u>63,125</u>
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		49,244	28,593
Total Utility Operating Income [Enter here and on Page F-3(c)]			<u>40,795</u>	<u>91,718</u>

\* For each account, column e should agree with columns f, g + h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 611,718	\$ 1,002,615	N/A
N/A		
611,718	1,002,615	-
393,085	971,451	
107,594	48,970	
(52,205)	(43,289)	
55,389	5,681	-
51,226	74,376	
499,700	1,051,508	
112,018	(48,893)	
23,059	5,534	
135,077	(43,359)	N/A

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

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ 40,795	\$ 91,718
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		81,170	23,168
421	Miscellaneous Nonutility Revenue		654	
426	Miscellaneous Nonutility Expenses		(5,636)	(4,208)
Total Other Income and Deductions			76,188	18,960
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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		(32,350)	
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income			(32,350)	
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	92,898	90,180
428	Amortization of Debt Discount & Expense	F-13	3,444	3,444
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			96,342	93,624
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			(91,161)
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				(91,161)
<b>NET INCOME</b>			52,991	(74,107)

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	\$ 3,082,781	\$ 1,736,702
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(773,560)	(359,124)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,621,755)	(1,603,302)
252	Advances for Construction	F-20	(4,500)	
Subtotal			682,966	(225,724)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	535,970	552,646
Subtotal			1,218,936	326,922
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		49,136	121,431
	Other (Specify):			
	Completed Construction not Classified		-	-
	_____			
	_____			
RATE BASE			\$ 1,268,072	\$ 448,353
NET UTILITY OPERATING INCOME			\$ 112,018	\$ (48,893)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			8.83 %	-- %

NOTES:

- (1) Estimated if not known.
  - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
  - (3) Calculation consistent with last rate proceeding.
- In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Method.





**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 3,082,781	\$ 1,736,702	N/A	\$ 4,819,483
102	Utility Plant Leased to Others				
103	Property Held for Future Use	74,983	82,556		157,539
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	318,211			318,211
106	Completed Construction Not Classified				
<b>Total Utility Plant</b>		<b>\$ 3,475,975</b>	<b>\$ 1,819,258</b>	<b>N/A</b>	<b>\$ 5,295,233</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total Plant Acquisition Adjustment</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
115	Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total Accumulated Amortization</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Acquisition Adjustments</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 679,677	\$ 310,153	N/A	\$ 989,830
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	107,594	48,970		156,564
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Salvage	24,000			24,000
Other Credits (specify) :				
Total credits	131,594	48,970		180,564
Debits during year:				
Book cost of plant retired	(37,710)			(37,710)
Cost of removal				
Other debits (specify)				
Rounding	(1)	1		
Total debits	(37,711)	1		(37,710)
Balance end of year	\$ 773,560	\$ 359,124	N/A	\$ 1,132,684

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits 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	N/A	N/A	N/A	N/A

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

UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
		\$ -	\$ -	\$ -
		-		
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): None	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133):	
None	Reserve For Taxes 28,433
	Construction Reserve 221,398
	Customer Deposits 23,679
	Debt Reserve Fund 169,789
Total Other Special Deposits	\$ 443,299

UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2002</b>
---

**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 (ACCT. 123): N/A	\$ _____ -	\$ _____ -
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Investment In Associated Companies		\$ _____ -
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ _____ -	\$ _____ -
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Utility Investments		\$ _____ -
OTHER INVESTMENTS (ACCT. 125): N/A	\$ _____ -	\$ _____ -
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Investments		\$ _____ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ _____ -	\$ _____ -
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Special Funds		\$ _____ -

UTILITY NAME: Mad Hatter Utility, 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 Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 171,902	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 171,902
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
Co-Bank	\$ 1,970	
Miscellaneous	3,500	
Total Other Accounts Receivable		\$ 5,470
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		177,372
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year	-	
Collections 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		\$ 177,372



UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2002</b>
---

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
A/R - Shareholders	\$ 152,003
Total	\$ 152,003

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
Due From Shareholders		\$ 1,974
Total		\$ 1,974

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
Utility deposits	\$ 2,700
Total	\$ 2,700

UTILITY NAME: Mad Hatter Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
--

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 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):		
<u>Note Payable - Co-Bank</u>	\$ <u>3,444</u>	\$ <u>30,667</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<u>Total Unamortized Debt Discount and Expense</u>	\$ <u>3,444</u>	\$ <u>30,667</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
<u>N/A</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<u>Total Unamortized Premium on Debt</u>	\$ <u>-</u>	\$ <u>-</u>

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
<u>N/A</u>	\$ <u>-</u>
_____	_____
_____	_____
_____	_____
_____	_____
<u>Total Extraordinary Property Losses</u>	\$ <u>-</u>

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
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**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): None	\$ -	\$ -
Total Deferred Rate Case Expense	\$ -	\$ -
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): None	\$ -	\$ -
Total Other Deferred Debits	NONE	NONE
REGULATORY ASSETS (Class A Utilities: Account 186.3): None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>NONE</b>	<b>NONE</b>

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		100
Shares issued and outstanding		83
Total par value of stock issued	\$ -	\$ 83
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* 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)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
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	\$ 1,008,341
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	(74,107)
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	
	Year end Balance	934,234
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____	_____ _____
214	Total Appropriated Retained Earnings	
	Total Retained Earnings	\$ 934,234

Notes to Statement of Retained Earnings:

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
December 31, 2002

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
<b>Total</b>	<b>\$ -</b>

**OTHER LONG TERM DEBT  
ACCOUNT 224**

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)	
Co-Bank - Issued: 04/94 Matures: 04/09	9.66 %	Fixed	\$ 718,716.00
	%		
AFI, Inc. Issued: 05/94 Matures: 05/14	5.90 %	Fixed	33,940.00
AFI, Inc. Issued: 05/94 Matures: 05/14	5.90 %	Fixed	11,551.00
	%		
Lake Heron, Inc. Issued: 03/95 Matures: Open	5.90 %	Fixed	25,000.00
Lake Heron, Inc. Issued: 08/95 Matures: Open	5.90 %	Fixed	30,000.00
	%		
Lake Heron Partnership Issued: 08/95 Matures: Open	5.90 %	Fixed	66,305.00
	%		
Chase Manhattan Issued: 03/02 Matures: 03/07	6.25 %	Fixed	27,400.00
	%		
	%		
<b>Total</b>			<b>\$ 912,912</b>

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

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
December 31, 2002

**NOTES PAYABLE (ACCTS. 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): N/A			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): N/P - Shareholders Issued: 12/96 Matures: Demand	8%	Fixed	\$ 8,173
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ 8,173

\* 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)
N/A	\$ -
Total	

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
<b>ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt</b>					
Co-Bank	\$ 6,662	427	\$ 75,991	\$ 76,640	\$ 6,013
Notes Payable - Shareholders		427	654		654
Lake Heron, Inc.	16,723	427	7,158		23,881
<b>Total Account No. 237.1</b>	<b>23,385</b>		<b>83,803</b>	<b>76,640</b>	<b>30,548</b>
<b>ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities</b>					
Customer Deposits		427	1,779		1,779
Miscellaneous- Other		427	4,598	1,170	3,428
<b>Total Account 237.2</b>	<b>-</b>		<b>6,377</b>	<b>1,170</b>	<b>5,207</b>
<b>Total Account 237 (1)</b>	<b>\$ 23,385</b>		<b>\$ 90,180</b>	<b>\$ 77,810</b>	<b>\$ 35,755</b>
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$ 90,180		
Less Capitalized Interest Portion of AFUDC:					
None					
<b>Net Interest Expensed to Account No. 427 (2)</b>			<b>\$ 90,180</b>		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest  
(2) Must agree to F-3(c), Current Year Interest Expense





UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
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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)		
N/A	\$ -	\$ -
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ -	\$ -

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,613,445	\$ 1,603,302	N/A	\$ 3,216,747
Add credits during year:	8,310	-		8,310
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 1,621,755	\$ 1,603,302	\$ -	\$ 3,225,057

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 483,765	\$ 509,357	N/A	\$ 993,122
Debits during year:	52,205	43,289		95,494
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 535,970	\$ 552,646		\$ 1,088,616

UTILITY NAME: Mad Hatter Utility, Inc.

**YEAR OF REPORT**  
**December 31, 2002**

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

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

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

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	F-3 (c)	\$ (74,107)
Reconciling items for the year:		
Taxable income not reported on the books:		
Meter fees	S-8a	8,310
Depreciation		10,562
_____		
_____		
Deductions recorded on books not deducted for return:		
_____		
_____		
_____		
_____		
Income recorded on books not included in return:		
_____		
_____		
_____		
_____		
Deduction on return not charged against book income:		
_____		
_____		
_____		
_____		
Federal tax net income (loss)		\$ (55,235)
Computation of tax: The utility has a loss for book and tax, therefore there is no tax		

**WATER  
OPERATION  
SECTION**



UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

**YEAR OF REPORT**  
**December 31, 2002**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,082,781
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	773,560
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	1,621,755
252	Advances for Construction	F-20	4,500
	Subtotal		682,966
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	535,970
	Subtotal		1,218,936
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		49,136
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 1,268,072
	UTILITY OPERATING INCOME	W-3	\$ 112,018
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		8.83 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.  
 (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	W-9	\$ 611,718
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		611,718
401	Operating Expenses	W-10(a)	393,085
403	Depreciation Expense	W-6(a)	107,594
	Less: Amortization of CIAC	W-8(a)	(52,205)
	Net Depreciation Expense		55,389
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		27,672
408.11	Property Taxes		14,659
408.12	Payroll Taxes		8,583
408.13	Other Taxes & Licenses		312
408	Total Taxes Other Than Income		51,226
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		499,700
	Utility Operating Income		112,018
469	Add Back:		
	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		23,059
	Total Utility Operating Income		\$ 135,077



UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

YEAR OF REPORT  
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WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 11,491	\$ -	\$ -	\$ 11,491
302	Franchises	29,529			29,529
303	Land and Land Rights	168,375			168,375
304	Structure and Improvements	23,334			23,334
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	156,560	12,293		168,853
308	Infiltration Galleries and Tunnels				
309	Supply Mains	1,125	800		1,925
310	Power Generation Equipment				
311	Pumping Equipment	130,458	4,808		135,266
320	Water Treatment Equipment	561,698	1,586		563,284
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	1,379,393	(3,295)		1,376,098
333	Services	149,172			149,172
334	Meters and Meter Installations	235,316	36,659		271,975
335	Hydrants	50,635			50,635
339	Other Plant / Miscellaneous Equipment	22,928			22,928
340	Office Furniture and Equipment	46,670			46,670
341	Transportation Equipment	59,868	31,817	37,710	53,975
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	55			55
344	Laboratory Equipment	439			439
345	Power Operated Equipment	8,777			8,777
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 3,035,823	\$ 84,668	\$ 37,710	\$ 3,082,781

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

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**UTILITY NAME:** Mad Hatter Utility, Inc.  
**SYSTEM NAME / COUNTY:** Foxwood, Linda Lakes, & Turtle Lakes / Pasco

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	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	\$ 11,491	\$ 11,491				
302	Franchises	29,529	29,529				
303	Land and Land Rights	168,375		\$ 7,050	\$ 161,325		\$ -
304	Structure and Improvements	23,334			23,334		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	168,853		168,853			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	1,925		1,925			
310	Power Generation Equipment						
311	Pumping Equipment	135,266		135,266			
320	Water Treatment Equipment	563,284			563,284		
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains	1,376,098				1,376,098	
333	Services	149,172				149,172	
334	Meters and Meter Installations	271,975				271,975	
335	Hydrants	50,635				50,635	
339	Other Plant / Miscellaneous Equipment	22,928			22,050	878	46,670
340	Office Furniture and Equipment	46,670					53,975
341	Transportation Equipment	53,975					
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	55					55
344	Laboratory Equipment	439					439
345	Power Operated Equipment	8,777					8,777
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 3,082,781	\$ 41,020	\$ 313,094	\$ 769,993	\$ 1,848,758	\$ 109,916

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

**YEAR OF REPORT**  
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**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	20	%	5.00 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	43	%	2.33 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment	15	%	6.67 %
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
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:** Mad Hatter Utility, Inc.  
**SYSTEM NAME / COUNTY:** Foxwood, Linda Lakes, & Turtle Lakes / Pasco

**YEAR OF REPORT**  
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**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)
301	Organization	\$ 6,569	\$ 287	\$ -	\$ 287
302	Franchises	10,875	738		738
304	Structure and Improvements	4,915	707		707
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	7,097	5,419		5,419
308	Infiltration Galleries and Tunnels				
309	Supply Mains	387	43		43
310	Power Generation Equipment				
311	Pumping Equipment	52,985	6,643		6,643
320	Water Treatment Equipment	298,593	28,125		28,125
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution	139,374	32,101		32,101
333	Services	5,279	3,729		3,729
334	Meters and Meter Installations	85,551	12,682		12,682
335	Hydrants	6,619	1,124		1,124
339	Other Plant / Miscellaneous Equipment	5,182	917		917
340	Office Furniture and Equipment	15,136	3,114		3,114
341	Transportation Equipment	30,052	10,786	(1)	10,785
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	3,070	419		419
344	Laboratory Equipment	317	29		29
345	Power Operated Equipment	7,676	731		731
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 679,677</b>	<b>\$ 107,594</b>	<b>\$ (1)</b>	<b>\$ 107,593</b>

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Other credits = \$1 rounding error

**UTILITY NAME:** Mad Hatter Utility, Inc.  
**SYSTEM NAME / COUNTY:** Foxwood, Linda Lakes, & Turtle Lakes / Pasco

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

ACCT. NO. (a)	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) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	6,856
302	Franchises					11,613
304	Structure and Improvements					5,622
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					12,516
308	Infiltration Galleries and Tunnels					
309	Supply Mains					430
310	Power Generation Equipment					
311	Pumping Equipment					59,628
320	Water Treatment Equipment					326,718
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					171,475
333	Services					9,008
334	Meters and Meter Installations					98,233
335	Hydrants					7,743
339	Other Plant / Miscellaneous Equipment					6,099
340	Office Furniture and Equipment					18,250
341	Transportation Equipment	(37,710)	24,000		(13,710)	27,127
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					3,489
344	Laboratory Equipment					346
345	Power Operated Equipment					8,407
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (37,710)	\$ 24,000	\$ -	\$ (13,710)	\$ 773,560









UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

**YEAR OF REPORT**  
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**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	2,650	2,666	\$ 607,018
461.2	- Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	2,650	2,666	607,018
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	2,650	2,666	607,018
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			2,825
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			1,875
	Total Other Water Revenues			\$ 4,700
	Total Water Operating Revenues			\$ 611,718

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 65,098	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	41,700		
604	Employee Pensions and Benefits	27,325		
610	Purchased Water			
615	Purchased Power	29,682		
616	Fuel for Power Purchased			
618	Chemicals	7,497		
620	Materials and Supplies	28,346		
631	Contractual Services - Engineering	2,868		
632	Contractual Services - Accounting	14,825		
633	Contractual Services - Legal	21,395		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing			
636	Contractual Services - Other	93,577	22,689	213
641	Rental of Building/Real Property	9,160		
642	Rental of Equipment	608	255	
650	Transportation Expense	8,209		
656	Insurance - Vehicle	4,217	4,217	
657	Insurance - General Liability	2,692	2,692	
658	Insurance - Workmens Comp.	1,910		
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	33,976		
Total Water Utility Expenses		\$ 393,085	\$ 29,853	\$ 213

UTILITY NAME: Mad Hatter Utility, Inc.

SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

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WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 65,098	\$ -	\$ -	\$ -	\$ -	\$ -
41,700					27,325
28,952					730
7,497					
8,130	15,915			4,301	
		623			2,245
					14,825
					21,395
	480	42,408	10,840		16,947
					9,160
					353
8,209					
					1,910
					33,976
\$ 159,586	\$ 16,395	\$ 43,031	\$ 10,840	\$ 4,301	\$ 128,866

UTILITY NAME: Mad Hatter Utility, Inc.

SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

**YEAR OF REPORT**  
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**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		20,167		20,167	46,643
February		19,927		19,927	22,795
March		25,762		25,762	27,226
April		30,277		30,277	35,329
May		37,626		37,626	33,785
June		37,325		37,325	22,180
July		33,548		33,548	21,274
August		24,065		24,065	29,670
September		22,905		22,905	26,928
October		30,130		30,130	23,222
November		24,269		24,269	21,044
December		23,789		23,789	
Total for year	N/A	329,790	N/A	329,790	310,096

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delive N/A

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well No. 1	.300mgd	.300mgd	Well
Well No. 2	.300mgd	.300mgd	Well
Well No. 3	.300mgd	.300mgd	Well
Well No. 4	.300mgd	.300mgd	Well
Well No. 5	.300mgd	.300mgd	Well

Note: With relocation of Turtle Lakes wells and looping of system with Foxwood, we are reporting Foxwood and Turtle Lakes as a single system.

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Linda Lakes / Pasco

**YEAR OF REPORT**  
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**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					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for year					

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of delive N/A

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well No. 1	.040mgd	.040mgd	Well
Well No. 2	040mgd	.040mgd	Well

UTILITY NAME: Mad Hatter Utility, Inc.  
SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

**YEAR OF REPORT**  
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**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): #1- .300mgd, #2- .300mgd & #3 - .300mgd, #4 - .300mgd, #5 - .300mgd

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

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc): All treatment facilities: CL2 - Hydro

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): N/A Manufacturer N/A

UTILITY NAME: Mad Hatter Utility, Inc.  
SYSTEM NAME / COUNTY: Linda Lakes / Pasco

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**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>.040mgd</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Aeration/Chlorination</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer	<u>N/A</u>
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

YEAR OF REPORT  
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**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2,363	2,363
5/8"	Displacement	1.0	256	256
3/4"	Displacement	1.5		
1"	Displacement	2.5	20	50
1 1/2"	Displacement or Turbine	5.0	18	90
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	3	75
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				<u>2,882</u>

**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:
ERC = 310,096 gallons, divided by
350 gallons per day
<u>365</u> days
<u>2,427.4</u> ERC's



UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Linda Lakes / Pasco

YEAR OF REPORT  
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**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	56	56
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	1	8
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				69

**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:	
ERC =	_____ gallons, divided by
	_____ 350 gallons per day
	_____ 365 days
	_____ - ERC's

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood, Linda Lakes, & Turtle Lakes / Pasco

**YEAR OF REPORT**  
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**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>2,882</u>
2. Maximum number of ERC's * which can be served.	<u>Approximatly 4000</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>Approximatly 3000</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>Approximatly 4000</u>
5. Estimated annual increase in E 100-150	
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>106 Hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u></u>
9. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
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.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>6510620</u>
12. Water Management District Consumptive Use Permit #	<u>200590</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

**WASTEWATER  
OPERATION  
SECTION**



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,646,440
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	298,391
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,547,517
252	Advances for Construction	F-20	
	Subtotal		(199,468)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	515,449
	Subtotal		315,981
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		119,330
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 435,311
	UTILITY OPERATING INCOME	S-3	\$ (49,592)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.  
 (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 90,262
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	<u>60,733</u>
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	<u>55,785</u>
252	Advances for Construction	F-20	
	Subtotal		<u>(26,256)</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	37,197
	Subtotal		<u>10,941</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>2,101</u>
	Other (Specify):		<u>-</u>
	WASTEWATER RATE BASE		\$ <u>13,042</u>
	UTILITY OPERATING INCOME	S-3	\$ <u>699</u>
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		<u>5.36</u> %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 982,824
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		982,824
401	Operating Expenses	S-10(a)	954,643
403	Depreciation Expense	S-6(a)	45,894
	Less: Amortization of CIAC	S-8(a)	(41,783)
	Net Depreciation Expense		4,111
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		45,144
408.11	Property Taxes		18,843
408.12	Payroll Taxes		8,507
408.13	Other Taxes & Licenses		1,168
408	Total Taxes Other Than Income		73,662
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		1,032,416
	Utility Operating Income (Loss)		(49,592)
530	Add Back:		
	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		5,534
	Total Utility Operating Income (Loss)		\$ (44,058)

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 19,791
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		19,791
401	Operating Expenses	S-10(a)	16,808
403	Depreciation Expense	S-6(a)	3,076
	Less: Amortization of CIAC	S-8(a)	(1,506)
	Net Depreciation Expense		1,570
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		
408.11	Property Taxes		714
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		714
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		19,092
	Utility Operating Income		699
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 699



UTILITY NAME: Mad Hatter Utility, Inc.

SYSTEM NAME / COUNTY: Foxwood & Turtle Lakes / Pasco

YEAR OF REPORT  
December 31, 2002

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 16,799	\$ -	\$ -	\$ 16,799
352	Franchises	24,538			24,538
353	Land and Land Rights				
354	Structure and Improvements	34,112			34,112
355	Power Generation Equipment				
360	Collection Sewers - Force	376,138			376,138
361	Collection Sewers - Gravity	870,042	700		870,742
362	Special Collecting Structures				
363	Services to Customers	96,611			96,611
364	Flow Measuring Devices	6,529			6,529
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	175,488	3,900		179,388
371	Pumping Equipment	6,195			6,195
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	192	1,504		1,696
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	8,841	600		9,441
391	Transportation Equipment	13,894			13,894
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1,548			1,548
394	Laboratory Equipment	422			422
395	Power Operated Equipment	8,387			8,387
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 1,639,736	\$ 6,704	\$ -	\$ 1,646,440

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 16,799						
352	Franchises	24,538						
353	Land and Land Rights							
354	Structure and Improvements			12,914	21,198			
355	Power Generation Equipment							
360	Collection Sewers - Force		376,138					
361	Collection Sewers - Gravity		870,742					
362	Special Collecting Structures							
363	Services to Customers		96,611					
364	Flow Measuring Devices		6,529					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			179,388				
371	Pumping Equipment			6,195				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				1,696			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							9,441
390	Office Furniture & Equipment							13,894
391	Transportation Equipment							1,548
392	Stores Equipment							422
393	Tools, Shop and Garage Equipment							8,387
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 41,337	\$ 1,350,020	\$ 198,497	\$ 22,894	\$ -	\$ -	\$ 33,692

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

**UTILITY NAME:** Mad Hatter Utility, Inc.  
**SYSTEM NAME / COUNTY:** Linda Lakes / Pasco

**YEAR OF REPORT**  
 December 31, 2002

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises				
353	Land and Land Rights				
354	Structure and Improvements	9,069			9,069
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	47,902			47,902
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	371			371
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	28,458			28,458
381	Plant Sewers	3,490			3,490
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	218			218
391	Transportation Equipment	347			347
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	55			55
394	Laboratory Equipment	16			16
395	Power Operated Equipment	336			336
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 90,262	\$ -	\$ -	\$ 90,262

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

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights							
354	Structure and Improvements							
355	Power Generation Equipment			9,069				
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		47,902					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			371				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				28,458			
381	Plant Sewers				3,490			
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							218
390	Office Furniture & Equipment							347
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							55
394	Laboratory Equipment							16
395	Power Operated Equipment							336
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 47,902	\$ 9,440	\$ 31,948	\$ -	\$ -	\$ 972

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

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	40	%	2.50 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	30	%	3.33 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs	18	%	5.56 %
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	18	%	5.56 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment	18	%	5.56 %
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater 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.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements		%	%
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	30	%	3.33 %
371	Pumping Equipment		%	%
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater 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.

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 9,996	\$ 420	\$ -	\$ 420
352	Franchises	8,712	613		613
354	Structure and Improvements	1,843	1,066		1,066
355	Power Generation Equipment				
360	Collection Sewers - Force	37,809	12,526		12,526
361	Collection Sewers - Gravity	141,334	19,322	1	19,323
362	Special Collecting Structures				
363	Services to Customers	6,129	2,541		2,541
364	Flow Measuring Devices	4,220	1,306		1,306
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	12,487	5,909		5,909
371	Pumping Equipment	2,960	344		344
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	216	61		61
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	4,315	610		610
391	Transportation Equipment	13,478	416		416
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1,370	34		34
394	Laboratory Equipment	296	28		28
395	Power Operated Equipment	7,331	698		698
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 252,496	\$ 45,894	\$ 1	\$ 45,895

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

Note: Other Credits = \$1 rounding

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

ACCT. NO. (a)	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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	10,416
352	Franchises					9,325
354	Structure and Improvements					2,909
355	Power Generation Equipment					
360	Collection Sewers - Force					50,335
361	Collection Sewers - Gravity					160,657
362	Special Collecting Structures					
363	Services to Customers					8,670
364	Flow Measuring Devices					5,526
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					18,396
370	Receiving Wells					3,304
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					277
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					4,925
391	Transportation Equipment					13,894
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					1,404
394	Laboratory Equipment					324
395	Power Operated Equipment					8,029
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	298,391



UTILITY NAME: Mad Hatter Utility, Inc.

SYSTEM NAME / COUNTY: Linda Lakes / Pasco

YEAR OF REPORT  
December 31, 2002

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	467	275		275
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	29,099	1,063		1,063
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	134	12		12
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	26,324	1,582		1,582
381	Plant Sewers	769	100		100
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	156	15		15
391	Transportation Equipment	347	(347)		(347)
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	55	-		
394	Laboratory Equipment	11	348		348
395	Power Operated Equipment	295	28		28
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 57,657	\$ 3,076		\$ 3,076

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					742
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					30,162
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					146
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					27,906
381	Plant Sewers					869
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					171
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					55
394	Laboratory Equipment					359
395	Power Operated Equipment					323
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 60,733

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood & Turtle Lakes / Pasco

<b>YEAR OF REPORT</b> <b>December 31, 2002</b>
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ <u>1,547,517</u>
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ <u>1,547,517</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:

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UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Linda Lakes / Pasco

**YEAR OF REPORT**  
**December 31, 2002**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ <u>55,785</u>
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
<b>Total Credits</b>		
Less debits charged during the year (All debits charged during the year must be explained below)		
<b>Total Contributions In Aid of Construction</b>		\$ <u>55,785</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:

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UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood & Turtle Lakes / Pasco

**YEAR OF REPORT**  
**December 31, 2002**

**WASTEWATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN**  
**EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____ -	\$ _____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			<u>N/A</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 473,666
Debits during year:	
Accruals charged to Account	41,783
Other Debits (specify):	_____
_____	_____
Total debits	41,783
Credits during year (specify):	_____
_____	_____
Total credits	_____
Balance end of year	\$ 515,449

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Linda Lakes / Pasco

**YEAR OF REPORT**  
 December 31, 2002

**WASTEWATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN  
 EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$ -	\$ -
Total Credits			N/A

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

DESCRIPTION (a)	
Balance first of year	\$ 35,691
Debits during year:	
Accruals charged to Account	1,506
Other Debits (specify):	
Total debits	1,506
Credits during year (specify):	
Total credits	
Balance end of year	\$ 37,197







WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
<b>Flat Rate Revenues:</b>				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
<b>Measured Revenues:</b>				
522.1	Residential Revenues	2,415	2,392	\$ 978,124
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	2,415	2,392	978,124
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	2,415	2,392	\$ 978,124
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			4,700
	Total Other Wastewater Revenues			\$ 4,700

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

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 982,824

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

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
<b>Flat Rate Revenues:</b>				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
<b>Measured Revenues:</b>				
522.1	Residential Revenues	57	59	\$ 19,791
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	57	59	19,791
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	57	59	\$ 19,791
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 19,791

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

UTILITY NAME: Mad Hatter Utility, Inc.

SYSTEM NAME / COUNTY: Foxwood & Turtle Lakes / Pasco

YEAR OF REPORT  
December 31, 2002

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 63,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	40,877						
704	Employee Pensions and Benefits	26,786						
710	Purchased Sewage Treatment	645,645					645,645	
711	Sludge Removal Expense	9,669					9,669	
715	Purchased Power	14,202	13,271				201	
716	Fuel for Power Purchased							
718	Chemicals	3,663						
720	Materials and Supplies	9,907	127	8,346	1,434		3,663	
731	Contractual Services - Engineering	3,233	988					
732	Contractual Services - Accounting	14,532						
733	Contractual Services - Legal	22,041						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other	36,815		1,179	18,075		628	
741	Rental of Building/Real Property	12,145						
742	Rental of Equipment	353						
750	Transportation Expense	8,118					8,118	
756	Insurance - Vehicle	4,134			4,134			
757	Insurance - General Liability	2,639					2,639	
758	Insurance - Workmens Comp.	1,872						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	945						
775	Miscellaneous Expenses	33,254						
	Total Wastewater Utility Expenses	\$ 954,643	\$ 14,386	\$ 9,525	\$ 23,643	\$ -	\$ 670,563	\$ -

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ 63,813	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		40,877				
704	Employee Pensions and Benefits		26,786				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense		730				
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering		2,245				
732	Contractual Services - Accounting		14,532				
733	Contractual Services - Legal		22,041				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other		16,933				
741	Rental of Building/Real Property		12,145				
742	Rental of Equipment		353				
750	Transportation Expense						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp.		1,872				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses	945	33,254				
	Total Wastewater Utility Expenses	\$ 945	\$ 235,581	\$ -	\$ -	\$ -	\$ -

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 1,285	\$ -	\$ -	\$ -	\$ -	\$ 1,285	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	823					823	
704	Employee Pensions and Benefits	539						
710	Purchased Sewage Treatment	2,902					2,902	
711	Sludge Removal Expense	1,707					1,707	
715	Purchased Power							
716	Fuel for Power Purchased							
718	Chemicals							
720	Materials and Supplies	439			199		240	
731	Contractual Services - Engineering	950	950					
732	Contractual Services - Accounting	292						
733	Contractual Services - Legal	443						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other	6,422			5,582			840
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	163					163	
756	Insurance - Vehicle	83			83			
757	Insurance - General Liability	53					53	
758	Insurance - Workmens Comp.	38						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	669						
	Total Wastewater Utility Expenses	\$ 16,808	\$ 950		\$ 5,864		\$ 7,173	\$ 840

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ -				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		539				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		292				
733	Contractual Services - Legal		443				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp.		38				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense		669				
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$ -	\$ 1,981				



UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood & Turtle Lakes / Pasco

**YEAR OF REPORT**  
**December 31, 2002**

**CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2,306	2,306
5/8"	Displacement	1.0	40	40
3/4"	Displacement	1.5		
1"	Displacement	2.5	20	50
1 1/2"	Displacement or Turbine	5.0	17	85
2"	Displacement, Compound or Turbine	8.0	5	40
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	4	100
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				2,621

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$

For wastewater only utilities:

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

ERC Calculation:	$( \frac{108,265,000}{\text{(total gallons purchased)}} / 365 \text{ days} ) / 280 \text{ gpd} =$	1,059
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UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Linda Lakes / Pasco

**YEAR OF REPORT**  
 December 31, 2002

**CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	57	57
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	-	
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				70

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$

For wastewater only utilities:

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

ERC Calculation:	$( \frac{47,924,000}{\text{(total gallons purchased)}} / 365 \text{ days} ) / 280 \text{ gpd} =$	469
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UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood & Turtle Lakes / Pasco

**YEAR OF REPORT**  
**December 31, 2002**

**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	Purchased (3)		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	296,616		
Total Gallons of Wastewater Treated	108,265,000		
Method of Effluent Disposal	N/A		

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)
- (2) Contact stabilization, advanced treatment, etc.
- (3) All sewage is transmitted for treatment to the Pasco County treatment plant: therefore, permitted capacity, basis, manufacturer, type and hydraulic capacity questions are not applicable.

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Linda Lakes / Pasco

**YEAR OF REPORT**  
**December 31, 2002**

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	Purchased (3)		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	131,299		
Total Gallons of Wastewater Treated	47,924,000		
Method of Effluent Disposal	N/A		

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)
- (2) Contact stabilization, advanced treatment, etc.
- (3) All sewage is transmitted for treatment to the Pasco County treatment plant: therefore, permitted capacity, basis, manufacturer, type and hydraulic capacity questions are not applicable.

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Foxwood & Turtle Lakes / Pasco

**YEAR OF REPORT**  
**December 31, 2002**

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>2,588</u>
2. Maximum number of ERC's * which can be served.	<u>Approximately 4000</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>Approximately 3000</u>
4. Future system connection capacity (in ERC's *) upon service area buildo	<u>Approximately 4000</u>
5. Estimated annual increase in ERC's * .	<u>100-150</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>N/A</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with the DE	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>N/A</u>

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

UTILITY NAME: Mad Hatter Utility, Inc.  
 SYSTEM NAME / COUNTY: Linda Lakes / Pasco

<b>YEAR OF REPORT</b> <b>December 31, 2002</b>
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**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>70</u>
2. Maximum number of ERC's * which can be served.	<u>System is built-out</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>70</u>
4. Future system connection capacity (in ERC's *) upon service area buildo	<u>System is built-out-out</u>
5. Estimated annual increase in ERC's	<u>None</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>N/A</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>None</u>
If so, when?	<u>None</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with the DEP?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>DO 51-114187</u>

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