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DIVISION OF  
**CLASS "C"**  
WATER AND SEWER  
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**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$150,000 Each)

# ANNUAL REPORT

WU132  
Kemple Water Company  
37502 Marcliff Terrace  
Zephyrhills, FL 33541-8451

WU 51

227-W

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**RECEIVED**

APR 03 2001

Florida Public Service Commission  
Division of Water and Wastewater

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1996**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**FINANCIAL  
SECTION**



**REPORT OF**

Richard and Christina Kemple dba Kemple Water Company  
(EXACT NAME OF UTILITY)

37502 Marcliff Terrace  
Zephyrhills, FL 33541-8451  
Mailing Address

(same)

Pasco  
Street Address County

Telephone Number 813-782-2972

Date Utility First Organized 1/1/75

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

- Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and phone where records are located: John E. Henson, CPA, PA  
38145 Fifth Avenue, Zephyrhills, FL 33541 813-782-0580

Name of subdivisions where services are provided: Kemple Estates

**CONTACTS:**

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Christina Kemple</u>	<u>Co-Owner</u>	<u>37502 Marcliff Ter</u> <u>Zephyrhills FL 33541</u>	
Person who prepared this report: <u>John E. Henson, CPA</u>	<u>CPA</u>	<u>38145 5th Ave</u> <u>Zephyrhills, FL 33541</u>	
Officers and Managers: <u>Richard Kemple</u>	<u>Co-Owner</u>	<u>37502 Marcliff Ter</u> <u>Zephyrhills, FL 33541</u>	\$ -0-
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT  
DECEMBER 31, 1996

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 13,242	\$ _____	\$ _____	\$ 13,242
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
<b>Total Gross Revenue</b> _____		<b>\$ 13,242</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 13,242</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 7,482	\$ _____	\$ _____	\$ 7,482
Depreciation Expense _____	F-5	150	_____	_____	150
CIAC Amortization Expense _____	F-8	_____	_____	_____	_____
Taxes Other Than Income _____	F-7	2,445	_____	_____	2,445
Income Taxes _____	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b> _____		<b>\$ 10,077</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 10,077</b>
<b>Net Operating Income (Loss)</b> _____		<b>\$ 3,165</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 3,165</b>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b> _____		<b>\$ 3,165</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 3,165</b>

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT DECEMBER 31, 1996
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>15,121</u>	\$ <u>15,121</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>12,959</u>	<u>12,809</u>
<b>Net Utility Plant</b> -----		\$ <u>2,162</u>	\$ <u>2,312</u>
Cash -----		<u>2,850</u>	<u>1,086</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
<u>Deposits</u>		<u>27</u>	<u>27</u>
-----			
-----			
<b>Total Assets</b> -----		\$ <u>5,039</u>	\$ <u>3,425</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>4,431</u>	<u>3,425</u>
<b>Total Capital</b> -----		\$ <u>4,431</u>	\$ <u>3,425</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		<u>608</u>	
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
-----			
-----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
<b>Total Liabilities and Capital</b> -----		\$ <u>5,039</u>	\$ <u>3,425</u>



UTILITY NAME: Kemple Water Co.

YEAR OF REPORT  
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ 15,121	\$ _____	\$ _____	\$ 15,121
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 15,121	\$ _____	\$ _____	\$ 15,121

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year _____	\$ 12,809	\$ _____	\$ _____	\$ 12,809
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ 150	\$ _____	\$ _____	\$ 150
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 150	\$ _____	\$ _____	\$ 150
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 12,959	\$ _____	\$ _____	\$ 12,959

YEAR OF REPORT  
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____		
Shares authorized _____		
Shares issued and outstanding _____		
Total par value of stock issued _____		
Dividends declared per share for year _____		

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____		
Changes during the year (Specify): _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____		
Changes during the year (Specify): _____	\$ 3,425	\$ _____
Net Income (Loss) _____	3,165	_____
Proprietor Withdrawals _____	(2,159)	_____
_____	_____	_____
Balance end of year _____	\$ 4,431	\$ _____

LONG TERM DEBT ( 224 )

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



UTILITY NAME: Kemple Water Co.

YEAR OF REPORT  
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**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

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

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

**ACCUMULATED AMORTIZATION OF CIAC**

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



N/A

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

UTILITY NAME: Kemple Water Co.

**YEAR OF REPORT  
DECEMBER 31, 1996**

**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order approving AFUDC rate:	_____





**WATER  
OPERATING  
SECTION**

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i)
304	Structures and Improvements	20	0 %	5 %	\$ 3,266		12	\$ 3,278
305	Collecting and Impounding Reservoirs							
306	Lake, River and Other Intakes							
307	Wells and Springs	20	0 %	5 %	1,485		15	1,500
308	Infiltration Galleries & Tunnels							
309	Supply Mains							
310	Power Generating Equipment							
311	Pumping Equipment	10/20	0 %	10/5 %	4,852			4,852
320	Water Treatment Equipment	20	0 %	5 %	236			236
330	Distribution Reservoirs & Standpipes	10	0 %	10 %	550			550
331	Trans. & Dist. Mains	20	0 %	5 %	2,181		123	2,304
333	Services							
334	Meter & Meter Installations							
335	Hydrants							
339	Other Plant and Miscellaneous Equipment							
340	Office Furniture and Equipment	10	0 %	10 %	239			239
341	Transportation Equipment							
342	Stores Equipment							
343	Tools, Shop and Garage Equipment							
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
	Totals				\$ 12,809	\$	\$ 150	\$ 12,959

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

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT  
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**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	_____
616	Fuel for Power Production	662
618	Chemicals	_____
620	Materials and Supplies	1,606
630	Contractual Services:	
	Operator and Management	693
	Testing	1,955
	Other	958
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	845
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	763
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 7,482</b>

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
<b>Unmetered Customers</b>			<u>137</u>	<u>_____</u>	<u>137</u>
<b>Total</b>			<u>137</u>	<u>_____</u>	<u>137</u>

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

UTILITY NAME: KEMPLE WATER COMPANY

YEAR OF REPORT  
DECEMBER 31, 1996

SYSTEM NAME: KEMPLE WATER COMPANY

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January		652,500	500	653,000	
February		625,000	500	625,500	
March		621,000	500	621,500	
April		428,000	500	428,500	
May		327,000	500	327,500	
June		250,000	500	250,500	
July		202,500	500	203,000	
August		187,000	500	187,500	
September		220,000	500	220,500	
October		242,500	500	243,000	
November		325,000	500	325,500	
December		408,000	500	408,500	
Total for Year		4,488,500	6,000	4,494,500	

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery \_\_\_\_\_

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

N/A

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	2" PVC	5,600			5,600
PVC	3" PVC	2,000			2,000



UTILITY NAME: Kemple Water Co.

YEAR OF REPORT DECEMBER 31, 1996
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises	_____	_____	_____	_____
303	Land and Land Rights	2,000	_____	_____	2,000
304	Structures and Improvements	3,278	_____	_____	3,278
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	1,500	_____	_____	1,500
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	4,852	_____	_____	4,852
320	Water Treatment Equipment	236	_____	_____	236
330	Distribution Reservoirs and Standpipes	550	_____	_____	550
331	Transmission and Distribution Lines	2,466	_____	_____	2,466
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	239	_____	_____	239
341	Transportation Equipment	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
	<b>Total Water Plant</b>	<b>\$ 15,121</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 15,121</b>

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT  
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Gals. per day of source AVG	<u>14,000</u>		
Type of Source	<u>6" wells</u>	<u>4" wells</u>	

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type	<u>Chlorinator</u>		
Make	<u>Liquid Chlorine</u>		
Gals. per day capacity	<u>N/A</u>		
High service pumping			
Gallons per minute			
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator			
Ozone			
Other			
Auxiliary Power			

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- Present ERCs \* now being served 137
- Maximum ERCs \*\* that system can efficiently serve 140
- Present system connection capacity (in ERC's) using existing lines 140
- Future connection capacity (in ERC's) upon service area buildout NONE
- Estimated annual increase in ERCs \* NONE
- List fire fighting facilities and capacities (including number of fire hydrants) NONE
- List percent of certificated area where service connections are installed (total for each county)  
96% - Pasco County only
- What is the current need for system upgrading and/or expansion? NONE
- What are plans for future system upgrading and/or expansion? NONE
- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address)  
NO
- Has an application for a construction permit been filed with the DEP? (if so, explain) NO
- Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

\* ERC = ( Total Gallons Sold / 365 days ) / 350 Gallons Per Day  
\*\* Total Plant Capacity / 350 gallons

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT  
DECEMBER 31, 1996

SYSTEM NAME: Kemple Water Co./Kemple Estates

**WELLS AND WELL PUMPS  
(If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	<u>1973</u>	<u>1970</u>	_____	_____
Types of Well Construction and Casing_____	<u>Steel</u>	<u>Steel</u>	_____	_____
Depth of Wells_____	<u>130ft</u>	<u>110ft</u>	_____	_____
Diameters of Wells_____	<u>6"</u>	<u>4"</u>	_____	_____
Pump - GPM_____	<u>310</u>	<u>45</u>	_____	_____
Motor - HP_____	<u>10</u>	<u>4</u>	_____	_____
Motor Type *_____	_____	_____	_____	_____
Yields of Wells in GPD_____	<u>65,000</u>	<u>31,000</u>	_____	_____
Auxiliary Power_____	<u>NONE</u>	<u>NONE</u>	_____	_____

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>Steel</u>	_____	_____	_____
Capacity of Tank_____	<u>2,000 gal</u>	_____	_____	_____
Ground or Elevated_____	<u>ground</u>	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer_____	<u>US Electric</u>	<u>E &amp; W</u>	_____	_____
Type_____	_____	_____	_____	_____
Rated Horsepower_____	<u>10</u>	<u>4</u>	_____	_____
<b>Pumps</b>				
Manufacturer_____	<u>US Electric</u>	<u>E &amp; W</u>	_____	_____
Type_____	<u>Turbine</u>	<u>Jet</u>	_____	_____
Capacity in GPM_____	<u>310</u>	<u>45</u>	_____	_____
Average Number of Hours Operated Per Day_____	<u>14</u>	<u>11</u>	_____	_____
Auxiliary Power_____	<u>NONE</u>	<u>NONE</u>	_____	_____

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT DECEMBER 31, 1996
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**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	Structures and Improvements _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	_____	_____	_____	_____
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
390	Office Furniture and Equipment _____	_____	_____	_____	_____
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	<b>Total Wastewater Plant _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____*</b>

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



UTILITY NAME: Kemple Water Co.

N/A

YEAR OF REPORT  
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ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i)
354	Structures and Improvements		%	%	\$	\$	\$	\$
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$	\$	\$	\$

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

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT  
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**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
704	Employee Pensions and Benefits _____	_____
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	_____
715	Purchased Power _____	_____
716	Fuel for Power Production _____	_____
718	Chemicals _____	_____
720	Materials and Supplies _____	_____
730	Contractual Services:	
	Operator and Management _____	_____
	Testing _____	_____
	Other _____	_____
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____	_____
	<b>Total Wastewater Operation And Maintenance Expense _____</b>	<b>\$ _____*</b>
	* This amount should tie to Sheet F-3.	

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Unmetered Customers			_____	_____	_____
Total			_____	_____	_____
** D = Displacement C = Compound T = Turbine					

N/A

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT DECEMBER 31, 1996
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**PUMPING EQUIPMENT**

Lift Station Number _____ Make or Type and nameplate data on pump _____ _____ Year installed _____ Rated capacity _____ Size _____ Power: Electric _____ Mechanical _____ Nameplate data of motor _____ _____	_____	_____	_____	_____	_____	_____
--	-------	-------	-------	-------	-------	-------

**SERVICE CONNECTIONS**

Size (inches) _____ Type (PVC, VCP, etc.) _____ Average length _____ Number of active service connections _____ Beginning of year _____ Added during year _____ Retired during year _____ End of year _____ Give full particulars concerning inactive connections _____ _____	_____	_____	_____	_____	_____	_____
--	-------	-------	-------	-------	-------	-------

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____ Type of Manhole _____ Number of Manholes: Beginning of year _____ Added during year _____ Retired during year _____ End of Year _____	_____	_____	_____	_____
---	-------	-------	-------	-------

N/A

UTILITY NAME: Kemple Water Co.

YEAR OF REPORT DECEMBER 31, 1996
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SYSTEM NAME: Kemple Water Co./Kemple Estates

**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Capacity _____ Average Daily Flow _____ Effluent Disposal _____ Total Gallons of Wastewater treated _____	_____	_____	_____
--	-------	-------	-------

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____
---	-------	-------	-------	-------	-------	-------

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

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

UTILITY NAME: Kemple Water Co.YEAR OF REPORT  
DECEMBER 31, 1996SYSTEM NAME: Kemple Water Co./Kemple Estates

## OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERCs \* now being served \_\_\_\_\_
2. Maximum ERCs \*\* that system can efficiently serve \_\_\_\_\_
3. Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
4. Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERCs \* \_\_\_\_\_
6. State any plans and estimated completion dates for any enlargements of this system. \_\_\_\_\_  
\_\_\_\_\_
7. List percent of certificated area where service connections are installed (total for each county)  
\_\_\_\_\_
8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
  - b. Plans for funding and construction of the required upgrading.
  - c. Have these plans been coordinated with the DEP? \_\_\_\_\_
  - d. Do they concur? \_\_\_\_\_
  - e. When will construction begin? \_\_\_\_\_
9. Do you discharge effluent to surface waters? \_\_\_\_\_
10. Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

\*  $ERC = ( \text{Total Gallons Treated} / 365 \text{ days} ) / 280 \text{ Gallons Per Day}$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

\*\* Total Plant Capacity / 280 gallons



# CERTIFICATION OF ANNUAL REPORT

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

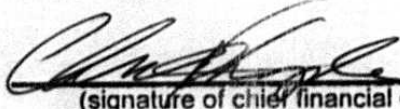
- |  |                                |   |
|--|--------------------------------|---|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in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

**Items Certified**

- |                                     |                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 1.                                  | 2.                                  | 3.                                  | 4.                                  |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

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

- |                                     |                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 1.                                  | 2.                                  | 3.                                  | 4.                                  |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

  
 \_\_\_\_\_  
 (signature of chief financial officer of the utility)

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

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