

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

**ANNUAL REPORT**  
**OF**

**Decca Utilities** A Division of Development and Construction Corporation of America

Exact Legal Name of Respondent

**447-W/378-S**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



**RECEIVED**

APR 14 2000

Florida Public Service Commission  
Division of Water and Wastewater

**PUBLIC SERVICE COMMISSION**  
**FOR THE**  
**YEAR ENDED DECEMBER 31, 1999**

***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.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
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April 10, 2000

Officers and Directors  
Decca Utilities, a Division of Development  
and Construction Corporation of America

We have compiled the 1999 Annual Report of Decca Utilities 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 Decca Utilities. 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*

CRONIN, JACKSON, NIXON & WILSON

## General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA)
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules should be rounded to the nearest dollar unless otherwise specifically indicated
7. Complete this report by means which will create a permanent record, such as by typewriter
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule of the page with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility

# TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
EXECUTIVE SUMMARY			
Certification	E-1	Business Contracts With Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent/Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances From Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current and Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid Of Construction	F-22
Accounts Receivable From Associated Companies	F-12	Accum. Amortization of C.I.A.C.	F-23
Notes Receivable From Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income For Federal Income Taxes	F-23
Miscellaneous Current and Accrued Assets	F-12		



# TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water,	
Basis for Water Depreciation Charges	W-5	Source Supply	W-11
Analysis of Entries in Water Depreciation		Water Treatment Plant Information	W-12
Reserve	W-6	Calculation of ERC's	W-13
Contributions in Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions in Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Basis for Wastewater Depreciation Charges	S-5	Wastewater Treatment Plant Information	S-11
Analysis of Entries in Wastewater Depreciation		Calculation of ERC's	S-12
Reserve	S-6	Other Wastewater System Information	S-13

**EXECUTIVE**

**SUMMARY**

# CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Decca Utilities

<b>YEAR OF REPORT</b> <b>December 31, 1999</b>
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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. (   )	2. (   )	3. (   )	4. (   )
-------------	-------------	-------------	-------------

N/A

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

1. ( X )	2. ( X )	3. ( X )	4. ( X )
-------------	-------------	-------------	-------------

\_\_\_\_\_  
(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, 1999
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Decca Utilities

County

Marion

(Exact Name of Utility)

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

8865 S W 104th Lane

Ocala, Florida

Telephone ( 352 ) 854-6210

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 &amp; 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:

8865 S W 104th Lane

Ocala, Florida

Telephone ( 352 ) 854-6210

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

Cronin, Jackson, Nixon and Wilson, CPA's

Berenson &amp; Co

Date of original organization of the utility:

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.	Development and Construction corporation of America	100.0	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%



**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) The Company was originally organized in 1985 to provide water and sewer service to the residents of Oak Run subdivision.
- (B) Water and sewer service
- (C) To provide adequate service to its customers and a fair return to its stockholder.
- (D) Water and sewer divisions; residential real estate development
- (E) Approximately 200 ERC's per year.
- (F) None

UTILITY NAME: Decca Utilities

<b>YEAR OF REPORT</b> December 31, 1999
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**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).

Decca Utilities is an operating division of Development and Construction Corporation of America. There are no other affiliates or subsidiaries.

UTILITY NAME: Decca Utilities

**YEAR OF REPORT**  
December 31, 1999

**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)
Kulbir Ghumman James A. Bell	President Secretary/Treasurer	10 %	\$ None
		10 %	\$ None
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Kulbir Ghumman James A. Bell	President Secretary/Treasurer	1	\$ None
		1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$



<b>YEAR OF REPORT</b> December 31, 1999
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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.

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

E-7

UTILITY NAME: Decca Utilities

**YEAR OF REPORT**  
December 31, 1999

**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.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Kulbir Ghumman	President	Officer	Development and Construction Corporation of America 8865 S.W. 104th Lane Ocala, Florida 32676
James A. Bell	Secretary/Treasurer	Officer	Same

UTILITY NAME: Decca Utilities

<b>YEAR OF REPORT</b> December 31, 1999
--

**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: Decca Utilities

**YEAR OF REPORT**

December 31, 1999

**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)
Development and Construction Corporation of America	Operating salaries, management, accounting, billing, tax, payroll, computer system, maintenance and overhead	Open	P	\$  583,102

**YEAR OF REPORT**  
December 31, 1999

# **FINANCIAL SECTION**

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## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	(d)	CURRENT YEAR	PREVIOUS YEAR (e)
UTILITY PLANT					
101-106	Utility Plant	F-7	\$	9,206,095	8,947,146
108-110	Less Accumulated Depreciation and Amortization	F-8		(2,381,383)	(2,046,627)
Net Plant				6,824,712	6,900,519
114-115	Utility Plant Acquisition Adjustments (Net)	F-7			
116*	Other Plant Adjustments (specify)				
Total Net Utility Plant				6,824,712	6,900,519
OTHER PROPERTY AND INVESTMENTS					
121	Nonutility Property	F-9			
122	Less Accumulated Depreciation and Amortization				
Net Nonutility Property					
123	Investment in Associated Companies	F-10			
124	Utility Investments	F-10			
125	Other Investments	F-10			
126-127	Special Funds	F-10			
Total Other Property and Investments					
CURRENT AND ACCRUED ASSETS					
131	Cash			10,155	6,857
132	Special Deposits	F-9			
133	Other Special Deposits	F-9			
134	Working Funds				
135	Temporary Cash Investments				
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11		50,103	73,287
145	Accounts Receivable from Associated Companies	F-12		31,000	31,000
146	Notes Receivable from Associated Companies	F-12			
151-153	Materials and Supplies				
161	Stores Expense				
162	Prepayments				
171	Accrued Interest and Dividends Receivable				
172*	Rents Receivable				
173*	Accrued Utility Revenues				
174	Misc. Current and Accrued Assets	F-12			
Total Current and Accrued Assets				91,258	111,144

\* Not Applicable for Class B Utilities

## 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		
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				
TOTAL ASSETS AND OTHER DEBITS			\$ 6,915,970	\$ 7,011,663

\* 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	\$	\$
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital			
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	2,946,634	2,527,482
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			2,946,634	2,527,482
<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		
Total Long Term Debt				
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable			
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	818,289	1,384,835
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3	82,735	78,124
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		
Total Current and Accrued Liabilities			901,024	1,462,959

\* 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)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	4,008,085	3,816,580
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	939,773	795,358
Total Net C.I.A.C.			3,068,312	3,021,222
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 6,915,970	\$ 7,011,663

## COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,736,099	\$ 1,838,553
469 530	Less: Guarenteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			1,736,099	1,838,553
401	Operating Expenses	F-3(b)	1,021,464	1,082,141
403	Depreciation Expense	F-3(b)	319,233	334,756
	Less: Amortization of CIAC	F-22	(135,529)	(144,415)
Net Depreciation Expense			183,704	190,341
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC) (Plant Abandonment)	F-3(b)		
408	Taxes Other Than Income	W/S-3	133,546	146,962
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			1,338,714	1,419,444
Net Utility Operating Income			397,385	419,109
469/530	Add Back: Guarenteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			397,385	419,109

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

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

<b>WATER SCHEDULE W-3* (f)</b>	<b>SEWER SCHEDULE S-3* (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ 1,047,916	\$ 790,637	N/A
1,047,916	790,637	-
733,412	348,729	
116,066	218,690	
(48,946)	(95,469)	
67,120	123,221	-
75,363	71,599	
875,895	543,549	
172,021	247,088	
172,021	247,088	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)]			\$ 397,385	\$ 419,109
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		112	418
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses		(1,915)	(375)
Total Other Income and Deductions			(1,803)	43
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
INTEREST EXPENSE				
427	Interest Expense	F-19		
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense				
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			395,582	419,152

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	\$ 3,882,892	\$ 5,210,688
	Less			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	998,564	1,382,819
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	1,670,408	2,337,677
252	Advances for Construction	F-20		
Subtotal			1,213,920	1,490,192
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	339,135	600,638
Subtotal			1,553,055	2,090,830
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		91,677	43,591
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 1,644,732	\$ 2,134,421
NET UTILITY OPERATING INCOME			\$ 172,021	\$ 247,088
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			10.46 %	11.58 %

## 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.

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 2,737,058	100.00 %	14.59 %	14.59 %
Preferred Stock		%	- %	%
Long Term Debt		%	- %	%
Customer Deposits		%	6.00 %	%
Tax Credits - Zero Cost		%	- %	%
Tax Credits - Weighted Cost		%	- %	%
Deferred Income Taxes		%	- %	%
Other (Explain)		%	- %	%
Notes Payable - Assoc Co		%	%	%
Total	\$ 2,737,058	100.00 %		14.59 %

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

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

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	14.59 %
Commission order approving Return on Equity:	15602

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	10.73 %
Commission order approving AFUDC rate:	22621

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

### SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	SIMPLE AVERAGE PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$ 2,737,058	\$ -	\$ -	\$ -	\$ 2,737,058
Preferred Stock	-				
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					
Deferred Income Taxes					
Other (Explain)					
Notes Payable - Assoc Co					
Total	\$ 2,737,058	\$ -	\$ -	\$ -	\$ 2,737,058

(1) Explain below all adjustments made in Columns (e) and (f)



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	\$ 3,882,892	\$ 5,210,688	N/A	\$ 9,093,580
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	112,515			112,515
106	Completed Construction Not Classified				
Total Utility Plant		\$ 3,995,407	\$ 5,210,688	N/A	\$ 9,206,095

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 N/A	\$ -	\$ -	\$ -	\$ -
Total Plant Acquisition Adjustment		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -

## 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	\$ 882,498	\$ 1,164,129	N/A	\$ 2,046,627
Credits during year:				
Accruals charged				
to Account 108 1 (1)	116,066	218,690		334,756
to Account 108 2 (2)				
to Account 108 3 (2)				
Other Accounts (Specify)				
Salvage				
Other Credits (specify)				
Total credits	116,066	218,690		334,756
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				
Total debits				
Balance end of year	\$ 998,564	\$ 1,382,819	N/A	\$ 2,381,383

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: Decca Utilities

YEAR OF REPORT  
December 31, 1999

**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)
None	\$ -	\$ -	\$ -	\$ -
Total Nonutility Property	\$ -	\$ -	\$ -	\$ -

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133

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

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1999

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		\$ _____

## 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	\$ 50.103	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 50.103
OTHER ACCOUNTS RECEIVABLE (Acct 142):		
	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		50.103
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		\$ 50.103

UTILITY NAME: Decca Utilities

**YEAR OF REPORT**  
December 31, 1999

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately

DESCRIPTION (a)	TOTAL (b)
Development and Construction Corporation of America	\$ 31,000
Total	\$ 31,000

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1999

**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):		
N/A	\$ -	\$ -
Total Unamortized Debt Discount and Expense		
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

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

Report each item separately.

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

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1999

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	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	NONE



CAPITAL STOCK  
ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON 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
<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

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings Balance beginning of year	\$ 2 527 482
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	419 152
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	2 946 634
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end)	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings	\$ 2 946 634

Notes to Statement of Retained Earnings:

UTILITY NAME: Decca Utilities

<b>YEAR OF REPORT</b> December 31, 1999
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**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

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

**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)	
			\$ -
Total			NONE

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

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1999

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/A			\$ -
Total Account 234			

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233

Report each account payable separately

DESCRIPTION (a)	TOTAL (b)
Development and Construction Corporation of America	\$ 818,289
Total	\$ 818,289

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1999

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)		
ACCOUNT NO 237.1 - Accrued Interest on Long Term Debt					
None	\$ -		\$ -	\$ -	\$ -
Total Account No. 237.1	-				-
ACCOUNT NO 237.2 - Accrued Interest in Other Liabilities					
None	-				-
Total Account 237.2	-				
Total Account 237 (1)	\$ -				\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ -		

<p>YEAR OF REPORT</p> <p>December 31, 1999</p>
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DESCRIPTION (a)	BALANCE END OF YEAR (b)
N/A	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
None	\$ -		\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Total	\$ -		\$ -	\$ -	\$ -

F-20

UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1999

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	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

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	\$ 1,604,583	\$ 2,211,997	N/A	\$ 3,816,580
Add credits during year:	65,825	125,680		191,505
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 1,670,408	\$ 2,337,677	\$ -	\$ 4,008,085

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	\$ 290,189	\$ 505,169	N/A	\$ 795,358
Debits during year	48,946	95,469		144,415
Credits during year (specify)				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 339,135	\$ 600,638		\$ 939,773



UTILITY NAME: Decca Utilities

YEAR OF REPORT  
December 31, 1999

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	F-3 (c)	
Reconciling items for the year:		
Taxable income not reported on the books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		N/A
Computation of tax:		
The Utility is a Subchapter 'S' Corporation for income tax purposes, therefore, this Schedule is not applicable		

# **WATER OPERATION SECTION**

Decca Utilities

## WATER LISTING OF SYSTEM GROUPS

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

The water financial schedules (S-1 through S-10) should be filed for the group in total.

The water engineering schedules (S-11 through S-14) must be filed for each system in the group.

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

[illegible]

UTILITY NAME: Decca Utilities  
 SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
 December 31, 1999

# WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 1,047,916
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		1,047,916
401	Operating Expenses	W-10(a)	733,412
403	Depreciation Expense	W-6(a)	116,066
	Less: Amortization of CIAC	W-8(a)	(48,946)
	Net Depreciation Expense		67,120
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		47,156
408 11	Property Taxes		26,178
408 12	Payroll Taxes		
408 13	Other Taxes & Licenses		2,029
408	Total Taxes Other Than Income		75,363
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		875,895
	Utility Operating Income		172,021
469	Add Back: Guarenteed 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		

UTILITY NAME: Decca Utilities  
 SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
 December 31, 1999

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 1,047,916
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		1,047,916
401	Operating Expenses	W-10(a)	733,412
403	Depreciation Expense	W-6(a)	116,066
	Less: Amortization of CIAC	W-8(a)	(48,946)
	Net Depreciation Expense		67,120
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		47,156
408.11	Property Taxes		26,178
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		2,029
408	Total Taxes Other Than Income		75,363
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		875,895
	Utility Operating Income		172,021
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		
	Total Utility Operating Income		\$ 172,021

UTILITY NAME: Decca Utilities  
SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1995

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				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	232,438			232,438
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	29,940			29,940
320	Water Treatment Equipment	181,039			181,039
330	Distribution Reservoirs and Standpipes	708,815			708,815
331	Transmission and Distribution Mains	2,206,774	17,603		2,224,377
333	Services	289,294			289,294
334	Meters and Meter Installations	116,981	5,981		122,962
335	Hydrants	94,027			94,027
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment				
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				
TOTAL WATER PLANT		\$ 3,859,308	\$ 23,584		\$ 3,882,892

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

UTILITY NAME: Decca Utilities  
SYSTEM NAME / COUNTY: Oak Run

YEAR OF REPORT  
December 31, 1999

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		\$ -				
302	Franchises						
303	Land and Land Rights						
304	Structure and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	232,438		232,438			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	29,940		29,940			
320	Water Treatment Equipment	181,039			181,039	708,815	
330	Distribution Reservoirs and Standpipes	708,815				2,224,377	
331	Transmission and Distribution Mains	2,224,377				289,294	
333	Services	289,294				122,962	
334	Meters and Meter Installations	122,962				94,027	
335	Hydrants	94,027					
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment						
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						
	TOTAL WATER PLANT	\$ 3,882,892	\$	\$ 262,378	\$ 181,039	\$ 3,439,475	

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

## 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			
302	Franchises			
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	22		4 55 %
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	43		2 33 %
333	Services	43		2 33 %
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	10		10 00 %
345	Power Operated Equipment	12		8 33 %
346	Communication Equipment	10		10 00 %
347	Miscellaneous Equipment	15		6 67 %
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: Decca Utilities  
SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

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	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	47,638	8,609		8,609
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	15,693	1,996		1,996
320	Water Treatment Equipment	119,700	10,650		10,650
330	Distribution Reservoirs and Standpipes	174,956	18,653		18,653
331	Transmission and Distribution	412,029	58,415		58,415
333	Services	59,273	8,265		8,265
334	Meters and Meter Installations	38,943	7,004		7,004
335	Hydrants	13,364	2,474		2,474
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment	902	0		
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 882,498	\$ 116,066	\$ -	\$ 116,066

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

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

W-6(a)  
GROUP 1

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

## 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	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					56,247
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					17,689
320	Water Treatment Equipment					130,350
330	Distribution Reservoirs and Standpipes					193,609
331	Transmission and Distribution					470,444
333	Services					67,538
334	Meters and Meter Installations					45,947
335	Hydrants					15,838
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					902
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 998,564

SYSTEM NAME / COUNTY: Oak Run/COUNTY

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 1,604,583
Add credits during year:		
Contributions Received From Capacity, Main Extension and Customer Connection Charges	W-8(a)	62,100
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	3,725
Total Credits		65,825
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 1,670,408

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:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be from a notebook or a standard sheet of stationery. There is no handwriting or other markings on the page.

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT

December 31, 1999

## WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN  
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection charges	138	\$ 450	\$ 62,100
			-
			-
			-
Total Credits			\$ 62,100

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 290,189
Debits during year:	
Accruals charged to Account	48,946
Other Debits (specify):	
Total debits	48,946
Credits during year (specify):	
Total credits	
Balance end of year	\$ 339,135

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

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

[illegible]

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

## 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	2,898	3,036	\$ 741,889
461.2	Metered Sales to Commercial Customers	75	77	280,266
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities		1	25,761
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	2,973	3,114	1,047,916
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	2,973	3,114	1,047,916
469	Other Water Revenues Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			
	Total Water Operating Revenues			\$ 1,047,916

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

UTILITY NAME: Decca Utilities  
 SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
 December 31, 1999

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	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	127,788		
616	Fuel for Power Purchased			
618	Chemicals	7,096		
620	Materials and Supplies	96,162		
631	Contractual Services - Engineering	10,293		
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	439,102		43,910
635	Contractual Services - Testing			
636	Contractual Services - Other	52,971		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
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			
Total Water Utility Expenses		\$ 733,412		\$ 43,910

SYSTEM NAME / COUNTY:

<p>YEAR OF REPORT</p> <p>December 31, 1999</p>
--

.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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127.788					
7.096					
96.162					
					10.293
263.461	35.129		30.737	19.759	46.106
52.971					
\$ 547.478	\$ 35.129		\$ 30.737	\$ 19.759	\$ 56.399



UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY:

Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

## 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		56,426	2,522	53,904	53,904
February		59,553	3,090	56,463	56,463
March		72,132	2,300	69,832	69,832
April		78,414	2,502	75,912	75,912
May		74,721	2,660	72,061	72,061
June		52,898	2,500	50,398	50,398
July		66,459	2,460	63,999	63,999
August		68,243	2,600	65,643	65,643
September		67,148	2,335	64,813	64,813
October		63,857	2,100	61,757	61,757
November		66,481	3,400	63,081	63,081
December		62,883	3,090	59,793	59,793
Total for year	N/A	789,215	31,559	757,656	757,656

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

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

Marion County Utilities - Cherrywood Estates

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well # 3	260,000	178,000	Aquifer
Well # 4	1,481,000	1,010,000	Aquifer
Well # 5	1,427,000	974,000	Aquifer

UTILITY NAME: Decca Utilities  
SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

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

Permitted Capacity of Plant (GPD): 3,168,000

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

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

**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: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

### 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	3.036	3.036
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	43	65
1"	Displacement	2.5	16	40
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	10	80
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	5	125
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	3	150
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				3.496

### 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:

- 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.
- 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:

$$\begin{array}{rcl}
 ERC = & 757,656 \text{ gallons, divided by} & \\
 & 350 \text{ gallons per day} & \\
 & \underline{365 \text{ days}} & \\
 & 5.930.8 \text{ ERC's} & 
 \end{array}$$

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's \* that system can efficiently ser 5,931

2. Maximum number of ERC's \* which can be serv 9,051

3. Present system connection capacity (in ERC's \*) using existing lines. 3,496

4. Future system connection capacity (in ERC's \*) upon service area buildout. 9,051

5. Estimated annual increase in ERC's \* 200

6. Is the utility required to have fire flow capacity? Yes - By Marion County  
If so, how much capacity is required? Minimum Marion County requirement 500gpm X 2 hours

7. Attach a description of the fire fighting facilities. 178 fire hydrants; 1 4" overhead quickfill

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
Add new well # 6

9. When did the company last file a capacity analysis report with the DEP? None

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 r N/A

b. Have these plans been approved by DEP N/A

c. When will construction begin N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order othe DEP? No

11. Department of Environmental Protection ID # 6,424,630

12. Water Management District Consumptive Use Permit # 20-7178 04

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? N/A

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

# **WASTEWATER OPERATION SECTION**

UTILITY NAME: Decca Utilities

## WASTEWATER LISTING OF SYSTEM GROUPS

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

The wastewater financial schedules (S-1 through S-10) should be filed for the group in total

The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group.

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

[illegible]

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(b)	\$ 5,210,688
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	1,382,819
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,337,677
252	Advances for Construction	F-20	
	Subtotal		1,490,192
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	600,638
	Subtotal		2,090,830
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		43,591
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 2,134,421
	UTILITY OPERATING INCOME	S-3	\$ 247,088
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			11.58 %

- 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	\$ 790,637
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		790,637
401	Operating Expenses	S-10(a)	348,729
403	Depreciation Expense	S-6(a)	218,690
	Less: Amortization of CIAC	S-8(a)	(95,469)
	Net Depreciation Expense		123,221
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		35,579
408 11	Property Taxes		34,490
408 12	Payroll Taxes		
408 13	Other Taxes & Licenses		1,530
408	Total Taxes Other Than Income		71,599
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		543,549
	Utility Operating Income		247,088
469	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		\$ 247,088



UTILITY NAME: Decca Utilities  
SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

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	78,328			78,328
355	Power Generation Equipment	0			
360	Collection Sewers - Force	302,828	32,941		335,769
361	Collection Sewers - Gravity	2,055,054	72,882		2,127,936
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	Pumping Equipment	274,469	3,500		277,969
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	2,365,432	13,527		2,378,959
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	11,727			11,727
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		\$ 5,087,838	\$ 122,850	\$	\$ 5,210,688

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							
360	Collection Sewers - Force		335,769					
361	Collection Sewers - Gravity		2,127,936					
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	Pumping Equipment			277,969				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				2,378,959			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & 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							
	Total Wastewater Plant	\$ -	\$ 2,463,705	\$ 277,969	\$ 2,457,287	\$ -	\$ -	\$ 11,727

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

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

<b>YEAR OF REPORT</b> December 31, 1999
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## 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	Inchises		%	%
354	Structure and Improvements	32	%	3 13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3 33 %
361	Collection Sewers - Gravity	40	%	2 50 %
362	Special Collecting Structures	32	%	3 13 %
363	Services to Customers	32	%	3 13 %
364	Flow Measuring Devices	5	%	20 00 %
365	Flow Measuring Installations	5	%	20 00 %
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5 56 %
371	Pumping Equipment	18	%	5 56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers	35	%	2 86 %
382	Outfall Sewer Lines	30	%	3 33 %
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	10	%	10 00 %
397	Miscellaneous Equipment	15	%	6 67 %
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 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)
351	Organization			\$	
352	Franchises				
354	Structure and Improvements	2,142	4,350		4,350
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	74,915	11,425		11,425
362	Special Collecting Structures	340,184	51,984		51,984
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	114,065	18,502		18,502
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	629,804	131,647		131,647
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	2,117	782		782
395	Power Operated Equipment	902			
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 1,164,129	\$ 218,690	\$	\$ 218,690

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

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)
351	Organization	\$	\$	\$	\$	
352	Franchises					6,492
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					86,340
362	Special Collecting Structures					392,168
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					132,567
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					761,451
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					2,899
395	Power Operated Equipment					902
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$	\$ 1,382,819

SYSTEM NAME / COUNTY: Oak Run/Marion

December 31, 1999

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 2,211,997
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	82,800
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	42,880
Total Credits		125,680
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 2,337,677

Explain all Debits charged to Account 271 during the year below:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page.

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

**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)
Capacity Charges	138	\$ 600	\$ 82,800
Total Credits			\$ 82,800

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 505,169
Debits during year:	
Accruals charged to Account	95,469
Other Debits (specify):	
Total debits	95,469
Credits during year (specify):	
Total credits	
Balance end of year	\$ 600,638

SYSTEM NAME / COUNTY: Oak Run/Marion

**WASTEWATER CIAC SCHEDULE "B"**  
**ADDITONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
 CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

S-8(b)  
GROUP 1



UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT

December 31, 1999

## WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
	Measured Revenues:			
522.1	Residential Revenues	2,993	3,131	\$ 758,659
522.2	Commercial Revenues	27	27	28,248
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities		1	3,730
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	3,020	3,159	790,637
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	3,020	3,159	\$ 790,637
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

## WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 790,637

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

UTILITY NAME: Decca Utilities  
SYSTEM NAME / COUNTY: Oak Run/Maron

YEAR OF REPORT  
December 31, 1999

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	\$	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	79,121					79,121	
715	Purchased Power	16,195					16,195	
716	Fuel for Power Purchased							
718	Chemicals	10,494					10,494	
720	Materials and Supplies	72,544					72,544	
731	Contractual Services - Engineering	9,753						
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt Fees	144,000	7,200			86,400	21,600	8,640
735	Contractual Services - Testing							
736	Contractual Services - Other	16,622					16,622	
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp							
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							
	Total Wastewater Utility Expenses	\$ 348,729	\$ 7,200	\$	\$	\$ 86,400	\$ 216,576	\$ 8,640

S-10(a)  
GROUP 1

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

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						
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						9,753
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees	20,160					
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						
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						
	Total Wastewater Utility Expenses	\$ 20,160	\$	\$	\$	\$	\$ 9,753

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

## 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	3,131	3,131
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	10	25
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0	10	150
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	5	125
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	2	100
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0	1	215
Total Wastewastewater System Meter Equivalents				3,746

## 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 day

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$\left( \frac{120,508,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 280 \text{ gpd} = 1,179$$

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	800,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Davco		
Type (2)	Advanced		
Hydraulic Capacity	1,200,000		
Average Daily Flow	330,000		
Total Gallons of Wastewater Treated	120,508,000		
Method of Effluent Disposal	Evap/Perc & Reuse		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Decca Utilities

SYSTEM NAME / COUNTY: Oak Run/Marion

YEAR OF REPORT  
December 31, 1999

### OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERC's \* that system can efficiently serve. 1,179
2. Maximum number of ERC's \* which can be served. 2,851
3. Present system connection capacity (in ERC's \*) using existing lines. 3,746
4. Future system connection capacity (in ERC's \*) upon service area buildout. 4,500
5. Estimated annual increase in ERC's \* 200
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None
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. Golf course and median
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with the DEP? N/A
10. When did the company last file a capacity analysis report with the DEP? None
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? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order from the DEP N/A
11. Department of Environmental Protection ID # FLA012697

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