## CLASS "A" OR "B"

## WATER AND/OR WASTEWATER UTILITIES

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

## ANNUAL REPORT

OF LITTLE SUMTER UTILITY COMPANY 1100 MAIN STREET THE VILLAGES, FLORIDA 32159 Exact Legal Name of Respondent

> 500-W 580-S Certificate Number(s)

Submitted To The

STATE OF FLORIDA



## RECEIVED

APR 03 2000

Florida Public Service Commission Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

#### GENERAL INSTRUCTIONS

- Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- Interpret all accounting words and phrases in accordance with the USOA.
- 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.
- For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable".
   Do not omit any pages.
- Where dates are called for, the month and day should be stated as well as the year.
- 6 All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated
- Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8 If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9 If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10 For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11 All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
- 12 Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13 For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14 The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

## CERTIFICATION OF ANNUAL REPORT

THEREBY CERTIFY, to the best of my knowledge and belief:

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

 Lach 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.

YEAR OF REPORT

ANNUAL REPORT OF		December 31, 1999
LITTLE SUMTER UTILITY COMPANY (Exact Name of Utility)	County:	SUMIER
List below the exact marling address of the utility for which normal correspondence shou 1100 MAIN STREET THE VILLAGES, FL 32159	lld be sent:	
Telephone (352) 753-6270		
E Mail Address: NONAPPLICABLE		
WEB Site: NONAPPLICABLE		
Sunshine State One-Call of Florida, Inc. Member Number LSU618		
Name and address of person to whom correspondence concerning this report should be a JOHN F. WISE.  1100 MAIN STREET.  HIE VILLAGES, FL 32159.	ddressed	
Telephone: (352) 753-6270		
List below the address of where the utility's books and records are located:		
1100 MAIN STREET THE VILLAGES, FL 32159		
Telephone: (352) 753-6270		
List below any groups auditing or reviewing the records and operations: CRONIN, JACKSON, NIXON & WILSON, PA		
Date of original organization of the utility: NOVEMBER 17, 1994		
Check the appropriate business entity of the utility as filed with the Internal Revenue Ser	vice	
Individual Partnership Sub S Corporation 1120 Corporation	i	
List below every corporation or person owning or holding directly or indirectly 5% or most the utility.	ore of the voting	securities
		Percent

	Name	Percent
	H. GARY MORSE	Ownership
1		12%
2	MARK MORSE IRREVOCABLE TRUST	12%
3.	JENNIFER PARR IRREVOCABLE TRUST	1200
4	TRACY MATHEWS IRREVOCABLE TRUST	12° o
5.	JOHN PARKER	500
6.	JOHN WISE	500
7	DEWEY BURNSED	5%
8.		
9		
10.		

December 31, 1999

### DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

TREASURER  ACCTG MANAGER  ATTORNEY CERTIFIED PUBLIC ACCOUNTANT	THE VILLAGES OF LAKE-SUMTER INC. THE VILLAGES OF LAKE-SUMTER INC. MCLIN, BURNSED, MORI JOHNSON & ROBUCK CRONIN, JACKSON, NIXON & WILSON PA (813) 791-4020	WITH FPSC  PSC COMPLIANCE  PSC COMPLIANCE RISON  LEGAL MATTERS  PSC COMPLIANCE
ATTORNEY CERTIFIED PUBLIC	LAKE-SUMTER INC. MCLIN, BURNSED, MORI JOHNSON & ROBUCK CRONIN, JACKSON, NIXON & WILSON PA	EISON LEGAL MATTERS
CERTIFIED PUBLIC	JOHNSON & ROBUCK CRONIN, JACKSON, NIXON & WILSON PA	LEGAL MATTERS
	NIXON & WILSON PA	PSC COMPLIANCE
1		

<sup>(1)</sup> Also list appropriate legal counsel, accountants and others who may not be on general payroll.

<sup>(2)</sup> Provide individual telephone numbers if the person is not normally reached at the company.

<sup>(3)</sup> Name of company employed by if not on general payroll.

December 31, 1999

#### 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.
- Major operating divisions and functions.
- E. Current and projected growth patterns.
- Major transactions having a material effect on operations.

	LITTLE SUMTER UTILITY COMPANY, A FLORIDA CORPORATION WAS FORMED IN 1996 TO ACQUIRE, CONSTRUCT, OWN AND OPERATE A WATER AND WASTEWATER SYSTEM TO SERVE CERTAIN PORTIONS OF THE ACTIVE ADULT RETIREMENT DEVELOPMENT KNOWN AS "THE VILLAGES".
3.	WATER AND SEWER
(*	PROVIDE QUALITY WATER AND SEWER SERVICES TO ITS CUSTOMERS AND EARN A FAIR RATE OF RETURN ON INVESTMENT.
)	WATER AND WASTEWATER
E	AT DECEMBER 31, 1999 THE COMPANY HAS 2,935 WATER AND 2,550 WASTEWATER CUSTOMERS. PROJECTED GROWTH PATTERNS ESTIMATE AN ADDITIONAL 1,500 CUSTOMERS EACH YEAR.
F.	NONE

## PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 1999

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.

The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

LITTLE SUMIER UTILITY CO.		THE VILLAGES OF LAKE-SUMIER I	NC.
	_		

December 31, 1999

#### COMPENSATION OF OFFICERS

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
L GARY MORSE	PRESIDENT	1% S	NONE
DEWLY BURNSED	SECRETARY	100	NONE
OHN F. WISE	TREASURER	5%	NONE
		1	
			~

#### COMPENSATION OF DIRECTORS

NAME. (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
THERE WERE NO MEETINGS. ALL DISCUSSIONS REQUIRING MEETINGS WERE DONE BY "UNANIMOUS CONSENT IN LIEU OF MEETINGS",			5

December 31, 1999

## BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page 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)	OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
R. DEWEY BURNSED, PARTNER - MCLIN, BURNSED LAW FIRM	LEGAL SERVICES S	609	1100 MAINSTREET SUITE #211 THE VILLAGES, FI

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

December 31, 1999

## AFFILIATION OF OFFICERS AND DIRECTORS

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

NAME	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION	AFFILIATION OR CONNECTION	NAME AND ADDRESS OF AFFILIATION OR CONNECTION
H. GARY MORSE	CHIEF EXECUTIVE OFFICER	YES	(d) THE VILLAGES OF LAKE-SUMTER INC. 1100 MAIN STREET
R. DEWEY BURNSED	SECRETARY	YES	THE VILLAGES, FL 321 SAME **
JOHN F. WISE	TREASURER	YES	SAME

YEAR OF REPORT December 31, 1999

#### BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER 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 wastewater 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 revenue and expenses segregated out as nonutility also.

	ASSET	S	REVENU	ES	EXPENS	ES
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (c)	EXPENSES INCURRED (f)	ACCOUN NUMBER
NONAPPEICABLE						1
	-					
				1 1		1
				1 1		
		-				

### LITTLE SUMTER UTILITY COMPANY

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 on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages F-2 and F-6, identifying the parties, amounts, dates and product, and asset, or service involved.

## Part 1. 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	DESCRIPTION SERVICE AND/OR	CONTRACT OR	ANNUAL CHARGES			
OR RELATED PARTY (a)	NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)		
THE VILLAGES OF LAKE-SUMTER INC.	BILLING & ACCTING	1999	P S	45,600		

#### BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

 Enter in this part all transactions relating to the purchase, sale, or transfer of assets

2 Below are examples of some types of transactions to include

purchase, sale or transfer of land and structures -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities

-noncash transfers of assets -noncash dividends other than stock dividends

-write-off of bad debts or loans

(a) Enter name of related party or company

3 The columnar instructions follow

(b) Describe briefly the type of assets purchased, sold or transferred •.

(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S"

(d) Enter the net book value for each item reported

(e) Enter the net profit or loss for each item reported (column (c) - column (d))

(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (c)	FAIR MARKET VALUE (f)
THE VILLAGES OF LAKE-SUMTER INC	PURCHASE WATER DISTRIB LINES	2,099,888	2,099,888	•	2,099,888
THE VILLAGES OF LAKE-SUMTER INC	PURCHASE WASTEWATER COLLECTION LINES	2,946,652	2,946,652		2,946,652

# FINANCIAL SECTION

## COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR (e)
101-106	UTILITY PLANT Utility Plant				Т	
108-110		F-7	P	15,328,370	P	18,774,482
100-110	Less: Accumulated Depreciation and Amortization	F-8	╀	275.244	╀	756,103
	Net Plant		s	15,053,126	5	18.018.379
114-115	Utility Plant Acquisition adjustment (Net)	F-7	$\vdash$	NONE	+	NONI
116 *	Other Utility Plant Adjustments		L			
	Total Net Utility Plant		s	15,053,126	s	18.018.379
	OTHER PROPERTY AND INVESTMENTS	T	$\vdash$		+	
121	Nonutility Property	F-9	k	NONE	k	NONI
122	Less: Accumulated Depreciation and Amortization			15 (115.15)	L	1,1202.1
	Net Nonutility Property		8			
123	Investment In Associated Companies	F-10		NONE		NON
124	Utility Investments	F-10	1	NONE	1	NONI
125	Other Investments	F-10	1	NONE	1	NON
126-127	Special Funds	F-10	L	2,280,605		1,536,51
	Total Other Property & Investments		s	2,280,605	8	1,536,51
	CURRENT AND ACCRUED ASSETS		╁		+	
131	Cash		s	402.615	k	412.39
132	Special Deposits	F-9		NONE		NON
133	Other Special Deposits	F-9	1	NONE	1	NON
134	Working Funds		1		1	
135	Temporary Cash Investments	1	1		1	
141-144	Accounts and Notes Receivable, Less Accumulated		1		1	
	Provision for Uncollectible Accounts	F-11	1	27,303	1	58.74
145	Accounts Receivable from Associated Companies	F-12	1	NONE	1	NON
146	Notes Receivable from Associated Companies	F-12	1	NONE	1	NON
151-153	Material and Supplies		1	18.316	1	7,74
161	Stores Expense		1		1	
162	Prepayments		1	3,763		4.57
171	Accrued Interest and Dividends Receivable		1	24,473	1	19.01
172 *	Rents Receivable		1		1	
173 •	Accrued Utility Revenues		1	40,248	1	59.65
174	Misc Current and Accrued Assets	F-12		NONE		NON
	Total Current and Accrued Assets		s	516,718	s	562.11

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

#### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PI	REVIOUS YEAR (d)	CURRENT YEAR (e)
181 182 183 184 185 • 186 187 •	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Misc. Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes	F-13 F-13	S	390,022 NONE NONE	S 369.847 NONE
	Total Deferred Debits		s	390,022	\$ 369,847
	TOTAL ASSETS AND OTHER DEBITS		s	18,240,471	\$ 20,486,85

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

## NOTES TO THE BALANCE SHEET

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

(1) UNREALIZED LOSS ON INVESTMENTS (FASB 115)

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT. NO.	ACCOUNT NAME	REF. PAGE	PREVIOUS YEAR	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL		107	
201	Common Stock Issued	F-15 S	100	S 100
204	Preferred Stock Issued	F-15	• • • •	
202,205 •	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion	1 1		
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	NOTE #1	22,576	(19,305
211	Other Paid - In Capital			1.7
212	Discount On Capital Stock	1 1		
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(833,649)	(1.612.243
216	Reacquired Capital Stock	1	(0.55,047)	(1,012,24)
218	Proprietary Capital	1 1		
	(Proprietorship and Partnership Only)			
	Total Equity Capital	s	(810.973)	5 (1,631,448
	LONG TERM DEBT	$\neg$		
221	Bonds	F-15	14,540,000	14.200.000
222 *	Reacquired Bonds		201001000000000000000000000000000000000	
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
	Total Long Term Debt	8	14,540,000	\$ 14,200,000
231	CURRENT AND ACCRUED LIABILITIES		5/4/1/25	
231	Accounts Payable		49,862	58.493
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	1,257,577	1.910,63
235	Notes Payable to Associated Companies	F-18		
	Customer Deposits		2017/79/201	9.3055-01.7
236 237	Accrued Taxes	W/S-3	21,904	48,70
1.00	Accrued Interest	F-19	256,040	253.138
238	Accrued Dividends			10100
239	Matured Long Term Debt (Current Portion L-T Debt)	)		175,000
240	Matured Interest	1		
241	Miscellaneous Current & Accrued Liabilities	F-20		

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE		PREVIOUS YEAR (d)		CURRENT YEAR (c)
	DEFERRED CREDITS		$\vdash$	\"/	<b>†</b>	(4)
251	Unamortized Premium On Debt	F-13	ķ.		k –	
252	Advances For Construction	F-20	1		1	
253	Other Deferred Credits	F-21	ı	95,774	ı	165,376
255	Accumulated Deferred Investment Tax Credits		_			0.0000000
	Total Deferred Credits		8	95,774		165,376
	OPERATING RESERVES		╁		╁	
261	Property Insurance Reserve	1	k		k .	
262	Injuries & Damages Reserve	1	ľ		ľ	
263	Pensions and Benefits Reserve		1			
265	Miscellaneous Operating Reserves	1	1		1	
	Total Operating Reserves  CONTRIBUTIONS IN AIP OF CONSTRUCTION	T -	S		8	
271	Contributions in Aid of Construction	F-22	k	2,892,324	k	5,496,442
272	Accumulated Amortization of Contributions		ſ		1	
	in Aid of Construction	F-22		(62,037)		(189,483
	Total Net C.I.A.C.		s	2,830,287	8	5,306,960
281	ACCUMULATED DEFERRED INCOME TAXES  Accumulated Deferred Income Taxes -  Accelerated Depreciation					
282	Accumulated Deferred Income Taxes -		P		P	
	Liberalized Depreciation		1		1	
283	Accumulated Deferred Income Taxes - Other					
	Total Accumulated Deferred Income Tax		s		s	
	TOTAL EQUITY CAPITAL AND LIABILITIES		s	18,240,471	8	20,486,85

## COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) S F-3(b)	492,838	S 1,082,234
	Net Operating Revenues	8	492,838	\$ 1,082,234
401	Operating Expenses	F-3(b) \$	317,560	5 487,546
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) S	195,215	S 480,859 127,445
	Net Depreciation Expense	s	195,215	S 353,41-
406 407 408 409 410.10 410.11 411.10 412.10 412.11	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC) Taxes Other Than Income Current Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income	F-3(b) F-3(b) W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3	61.833	132,659
	Utility Operating Expenses	5	574,608	\$ 973.619
	Net Utility Operating Income		(81.770)	\$ 108,61
469, 530 413 414 420	Add Back: Guaranteed Revenue and AFPI Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction	F-3(b)		
Total Utili	ty Operating Income [Enter here and on Page F-3(c)]		(81,770)	5 108,61

For each account, Column e should agree with Cloumns f, g and h on F-3(b)

## COMPARATIVE OPERATING STATEMENT (Cont'd)

SCI	WATER IEDULE W-3 * (f)		ASTEWATER HEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
:	557,986	s	524,248	s
s	557.986	s	524.248	s
5	229,886	S	257,660	S
	177.260 81.469		303,599 45,976	
S	95.791	8	257,623	s
	57.611		75,048	
s	383,288	5	590,331	s
S	174,698	s	(66,083)	s
S	174,698	s	(66,083)	s

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

## COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME PAG (b) (c)			PREVIOUS YEAR (d)		CURRENT YEAR (e)
Total Utilit	ty Operating Income [from page F-3(a)]		5	(81,770)	s	108,615
	OTHER INCOME AND DEDUCTIONS	T	+		-	
415	Revenues-Merchandising, Jobbing, and					
416	Contract Deductions Costs & Expenses of Merchandising		P		5	
33.0	Jobbing, and Contract Work		1			
419	Interest and Dividend Income	-	1	223,330		93.765
421	Nonutility Income		1	223,330		93,763
426	Miscellaneous Nonutility Expenses					
	Total Other Income and Deductions		s	223,330	s	93,765
	TAXES APPLICABLE TO OTHER INCOME		+		_	
408.20	Taxes Other Than Income		5	(1,867)	s	
409.20	Income Taxes	1				
410.20	Provision for Deferred Income Taxes	1	1			
411.20	Provision for Deferred Income Taxes - Credit		1			
412.20	Investment Tax Credits - Net		1			
412.30	Investment Tax Credits Restored to Operating Income		_			
	Total Taxes Applicable To Other Income		5	(1.867)	s	
	INTEREST EXPENSE	T	+		_	
427	Interest Expense	F-19	s	840,874	8	960,793
428	Amortization of Debt Discount & Expense	F-13	1	25,072		20.17
429	Amortization of Premium on Debt	F-13	1			
	Total Interest Expense		s	865,946	s	980,97
	EXTRAORDINARY ITEMS		+		-	
433	Extraordinary Income		5		s	
434	Extraordinary Deductions					
409.30	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		s		s	
	NET INCOME		6	(722,519)	,	(778,59

Explain Extraordinary Income:

December 31, 1999

#### SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
				(4)
101	Utility Plant In Service Less:	F-7	5 7,237,780	\$ 11,060,985
	1,4,54,544			
108	Nonused and Useful Plant (1)		1,135,899	548,940
110	Accumulated Depreciation Accumulated Amortization	F-8	299,835	456,268
271	Contributions In Aid of Construction	F-8	NONE	NONE
252		F-22	3.074,864	2,421,578
434	Advances for Construction	F-20	NONE	NONE
	Subtotal		\$ 2,727,182	5 7,634,199
	Add:			
272	Accumulated Amortization of			1
1000	Contributions in Aid of Construction	F-22	121,272	(0.210)
	e constant and the constant that	1-22	121,272	68,210
	Subtotal		\$ 2,848,454	S 7,702,409
	Plus or Minus:			-
114	Acquisition Adjustments (2)	F-7	NONE	NONE
115	Accumulated Amortization of		MOM.	I NOM
	Acquisition Adjustments (2)	F-7	NONE	NONE
	Working Capital Allowance (3)	1.7	28.736	32,208
	Other (Specify)		20,730	32,200
	RATE BASE		\$ 2,877,190	5 7,734,617
	17/11/2-1//1/12		2,077,190	7,734,617
	NET UTILITY OPERATING INCOME		S 174,698	5 (66,083
A	CHIEVED RATE OF RETURN (Operating Income / Ra	te Base)	6.07%	-0.85%

#### NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

YEAR OF REPORT December 31, 1999

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2 (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	5 14,457.50	00 100.00%	7.05%	7 ()5° a
Total	\$ 14,457,50	00 100.00%		7.05°a

- (1) If the utility's capital structure is not used, explain which capital structure is used.
- (2) Should equal amounts on Schedule F-6, Column (g).
- (3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

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

## APPROVED RETURN ON EQUITY

n Equity:	11.88%	
n Equity:	PSC-96-1132-FOF-WS	

#### APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

IDC rate:	10.60%	
DC rate:	PSC-96-1132-FOF-WS	

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.

LIBITY NAME:

#### LITTLE SUMTER UTILITY COMPANY

YEAR OF REPORT December 31 1999

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (I) ADJUSTMENTS SPECIFIC (c)	OTHER (I) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock	(1,221,211)			1,221,211	\$	
Long Term Debt. Customer Deposits Lax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	14,457,500					14.457.500
Total	5 13,236,289			1,221,211	3	\$ 14,457,500

(1) Explain below all adjustments made in	Columns (e) and (f)	
REMOVED ACCUMULATED DEFIC	TI PER COMMISSION POLICY	

UTILITY NAME:

#### LITTLE SUMTER UTILITY COMPANY

#### UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)		WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)		TOTAL (f)
	Plant Accounts						
101	Utility Plant In Service	8	7,237,780	11,060,985	8	8	18,298,765
102	Utility Plant Leased to Other						
103	Property Held for Future Use						
104	Utility Plant Purchased or Sold						
105	Construction Work in Progress		463,837	11,880			475,717
106	Completed Construction Not Classified						4.72, (1.7
	Total Utility Plant	s	7,701,617	\$ 11,072,865	\$	5	18,774,482

## UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.

ACCT.	DESCRIPTION (b)		WATER (c)		ASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)		TOTAL (f)
114	Acquisition Adjustment	s		s		s	s	
Total P	lant Acquisition Adjustments	s	NONE	s	NONE	s	5	NONE
115	Accumulated Amortization	5		s		s	8	
Total A	Accumulated Amortization	5	NONE	5	NONE	5	8	NONE
Net Ac	quisition Adjustments	s	NONE	s	NONE	5	5	NONE

UTILITY NAME:

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

DESCRIPTION (a)		WATER (b)		ASTEWATER	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION	$\top$				(4)	+	(6)
Account 108			1				
Balance first of year	5	122,575	5	152,669	5	8	275,244
Credit during year: Accruals charged to:			1				
Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify).	5	177,260	s	303,599	s	s	480.859
Salvage Other Credits (Specify).							
Total Credits	8	177.260	s	303,599	s	,	480,859
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):							
Total Debits	8		s		s	5	
Balance end of year	5	299,835	s	456,268	s	s	756,103
ACCUMULATED AMORTIZATION	+		+			+	
Account 110	1		1				
Balance first of year	Ď	NONE	5	NONE	8	5	NONE
Credit during year:							
Account 110.2 (2) Other Accounts (specify)	s		5		s	8	
Total credits	8		s		5	5	
Debits during year:  Book cost of plant retired  Other debits (specify):							
Lotal Debits	s		s		s	8	
Balance end of year	8	NONE	s	NONE	s	5	NONE

<sup>(1)</sup> Account 108 for Class B utilities.

<sup>(2)</sup> Not applicable for Class B utilities.

<sup>(3)</sup> Account 110 for Class B utilities.

#### LITTLE SUMTER UTILITY COMPANY

YEAR OF REPORT December 31. 1999

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

N. C.	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	DURING YEAR (b)	ACCT.	AMOUNT (c)	
	s		S	
Total	\$ NONE	NONE	\$ NONE	

#### NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	s	\$	s	s
Lotal Nonutility Property	\$ NONE	5 NONE	S NONE	S NONE

## SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$
Total Special Deposits	5 NONE
OTHER SPECIAL DEPOSITS (Account 133):	5
Total Other Special Deposits	5 NONE

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## INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127

DESCRIPTION OF SECURITY OR SPECIAL FUND  (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	s	,
Total Investment in Associated Companies		S NONE
UTILITY INVESTMENTS (Account 124):	\$	s
Total Utility Investment	·····	S NONE
OTHER INVESTMENTS (Account 125):	S	s
Total Other Investment		5 NONE
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities CONSTRUCTION FUNDS 97 & 98 DEBT SERVICE FUND INTEREST FUND 97 & 98 REDEMPTION FUND 97 & 98	es: Account 127):	\$ 59,738 1,175,170 257,853 43,750
Total Special Funds		5 1,536,511

December 31, 1999

# ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually

DESCRIPTION			TOTAL
USTOMER ACCOUNTS RECEIVABLE (Account 141):			(b)
Water	5		
Wastewater			
Other			
Total Customer Accounts Receivable			46,452
OTHER ACCOUNTS RECEIVABLE ( Account 142):			40.43.
	S		
Total Other Accounts Receivable SOTES RECEIVABLE (Account 144 ):		8	12,288
ACCEPTABLE (Account 144 ):	s		
Total Notes Receivable		5	NONI
I otal Accounts and Notes Receivable		s	58,740
ACCUMULATED PROVISION FOR			
NCOLLECTIBLE ACCOUNTS ( Account 143 )			
Balance first of year	s		
Add: Provision for uncollectibles for current year	\$		
Collection of accounts previously written off			
Utility Accounts			
Others			
Total Additions			
Deduct accounts written off during year:			
Utility Accounts		1	
Others		1	
Total accounts written off	s		
Balance end of year		\$	NON
TOTAL ACCOUNTS AND NOTES RECEIVABLE	- NET		58,74

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)
	>
	+ I + = I = I
Total	S NONE

### NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	* 6 * 6 * 6	
	0 d 0 d	
Total	5	NONE

### MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	S
Total Miscellaneous Current and Accrued Liabilities	\$ NONE

## UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

Report the net dis-ount and expense or premium separ-		for each security issue.			
DESCRIPTION (a)	ul n	EN OFF EYEAR		YEAR END BALANCE (c)	
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): BOND 97 DEBT COST BOND 98 DEBT COST		11.118 9.056	s	204,567 165,280	
Total Unamortized Debt Discount and Expense	s	20,174	s	369,847	
UNAMORTIZED PREMIUM ON DEBT (Account 251):	s		s		
Total Unamortized Premium on Debt	5	NONE	5	NONE	

## EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	5
Total Extraordinary Property Losses	5 NONE

## MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)		AMOUNT FRITTEN OFF URING YEAR (b)		AR END LANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	s		s	
Total Deferred Rate Case Expense	s	NONE	s :	NONE
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):				
	s		S	
Total Other Deferred Debits	s	NONE	s :	SONE
REGULATORY ASSETS (Class A Utilities: Account. 186.3):				
	s		8	
Total Regulatory Assets	5	NONE	s 1	NONE.
TOTAL MISCELLANEOUS DEFERRED DEBITS	s	NONE	s 1	NONE

December 31, 1999

### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		
Shares authorized	1 1	10.000
Shares issued and outstanding		100
Total par value of stock issued		100
Dividends declared per share for year	۰	
PREFERRED STOCK		
Par or stated value per share	NONE %	NONE
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	1 .	
Dividends declared per share for year		

Account 204 not applicable for Class B utilities.

### BONDS ACCOUNT 221

	INTEREST		EST PRINCIPAL	
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)	
SUMHER COUNTY DEVELOPMENT REVENUE BONDS, SERIES 1997 ISSUED OCTOBER 1, 1997. DATE OF MATURITY OCTOBER 1, 2027	7.25 %	FIXED	\$ 8,345,000	
SUMTER COUNTY DEVELOPMENT REVENUE BONDS, SERIES 1998 ISSUED MARCH 1, 1998. DATE OF MATURITY OCTOBER 1, 2027	6.75 %	FIXED	5,855,000	
Total			S 14,200,000	

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

# STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)		AMOUNTS
215	Unappropriated Retained Earnings:		(c)
	Balance Beginning of Year	k	(833,649
70000	Changes to Account:		
439	Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	s	
	Total Credits:		NON
	Debits:	\$	
	Total Debits:	5	NON
435	Balance Transferred from Income	k	(778,59
436	Appropriations of Retained Earnings:		(778.37
	Total Appropriations of Retained Earnings	5	-
	Dividends Declared:		
437	Preferred Stock Dividends Declared		
438	Common Stock Dividends Declared		
	Total Dividends Declared	8	NON
215	Year end Balance	s	(1,612.24
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	s	
Total Re	tained Earnings	s	(1,612,24
Notes to	Statement of Retained Earnings:		

#### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

	DESCRIPTION (a)	TOTAL (b)
		\$
otal		5 NONE

#### OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
	%		8
	%		
	0		
	0		
	94		
	0		
	0		
	0.4		
	°		
	0,1		
	9,3		
	- 0		
	- 79		
Total			
TVIII			5 NONE

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

#### NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PRINCIPAL.		
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)		
NOTES PAYABLE ( Account 232):	9,6 9,6 9,6 9,6 9,6		S		
Total Account 232			S NONE		
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	9,6 9,6 9,6		s		
	9.6 9.6 9.6				
Total Account 234			8 NONE		

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

# ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately

DESCRIPTION (a)		TOTAL (b)
THE VILLAGES OF LAKE-SUMTER INC.	8	1,910,63
Total	5	1,910,63

#### ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	BALANCE	DU	EST ACCRUED RING YEAR	INTEREST	BALANCE END OF YEAR
DESCRIPTION OF DEBIT (a)	BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	AMOUNI (d)	PAID DURING VEAR (c)	
ACCOUNT NO. 237 L. Accused Interest on Long Term Debt BOND SERIES 1997 BOND SERIES 1998	5 154,790 101,250		617,430 403,818	619,150 405,000	5 153,070 100,068
Total Account 237 1	\$ 256,040		1,021,248	1,024,150	\$ 253,138
ACCOLNT NO. 237.2 - Accrued Interest on Other Liabilities. Customer Deposits		427 \$			5
Total Account 237 2					
Total Account 237 (1)	\$ 256,040	1	1,021,248	1,024,150	5 253,138
INTEREST EXPENSED  Lotal accrual Account 237  Less Capitalized Interest Portion of AFUDC  LESS INTERST HELD IN FUNB TRUST		237 8	1,021,248 60,450	Ending Balanc (2) Must agree to 1	
Net Interest Expensed to Account No. 427. (2)			960,798	Year Interest I.	xpense

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCR'PTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Total Miscellaneous Current and Accrued Liabilities	s None

#### ADVANCES FOR CONSTRUCTION

ACCOUNT 252

	BALANCE		DEBITS		
NAME OF PAYOR • (a)	BEGINNING OF YEAR (b)	ACCT.  DEBIT AMOUNT (c) (d)		CREDITS (c)	BALANCE END OF YEAR (f)
NONAPPLICABLE					5
Total	NONE.		NONE	SONE	NONE

Report advances separately by reporting group, designating water or wastewater in column (a)

#### OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	WR	MOUNT ITTEN OFF UNG YEAR (b)	YEAR END BALANCE (c)		
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	s		s		
Total Regulatory Liabilities	s	NONE	s	NONE	
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): DEFERRED CONSERVATION	S		s	165,376	
Total Other Deferred Liabilities	s	NONE	8	165,376	
TOTAL OTHER DEFERRED CREDITS	s	NONE	s	165,376	

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# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)		WATER (W-7) (b)		WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)		TOTAL (e)
Balance first of year	s	1,635,849	s	1,256,475	s	s	2,892,324
Add credits during year.	s	1,439,015	s	1,165,103	s	s	2,604,118
Less debit charged during the year	8		s		s	5	
Total Contribution In Aid of Construction	s	3,074,864	8	2,421,578	s	s	5, 196,442

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

DESCRIPTION (a)		WATER (W-8(a)) (b)	w	(S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)		TOTAL.
Balance first of year	s	39,803	s	22.234	s	s	62,037
Debits during the year	s	81.469	s	45,976	s	5	127.445
Credits during the year	s		s		s	s	
Total Accumulated Amortization of Contributions In Aid of Construction	8	121,272	6	68,210	s	s	189,482

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

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
let income for the year	F-3(c)	5
econciling items for the year:		
Taxable income not reported on books:		
		1
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
the state of the s		
ederal tax net income		s
Computation of tax: NON APPLICABLE - UTILITY IS A SUBCHAPTER S FOR TAX PURPOSES.	CORPORATION	

# WATER OPERATION SECTION

UTILITY NAME:

#### LITTLE SUMTER UTILITY COMPANY

YEAR OF REPORT December 31. 1999

#### WATER LISTING OF SYSTEM GROUPS

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

The water financial schedules (W-2 through W-10) should be filed for the group in total. The water engineering schedules (W-11 through W-15) must be filed for each system in the group. All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

LITTLE SUMTER UTILITY COMPANY - SUMTER COUNTY

CERTIFICATE GROUP SYSTEM NAME / COUNTY NUMBER NUMBER

580-W

# SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

#### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)	
101	Utility Plant In Service	W-4(b)	8	7,237,780	
108 110 271	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction	W-6(b)		1.135,899 299,835	
252	Advances for Construction	F-20		3,074,864	
	Subtotal		8	2,727.18	
272	Add Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	8	121,27,	
	Subtotal		s	2.848.45	
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7		28,73	
	WATER RATE BASE	-	5	2.877.19	
	WATER OPERATING INCOME	W-3	8	174,69	
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)				

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method

# SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

#### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	C	URRENT YEAR (d)
	JTY OPERATING INCOME			17
400	Operating Revenues	W-9	8	557,986
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		s	557,986
401	Operating Expenses	W-10(a)	S	229,886
403	Depreciation Expense	Water		177.24
403	Less: Amortization of CIAC	W-6(a)	1	177,260
	1.885. Afflortization of CIAC	W-8(a)	-	81,469
	Net Depreciation Expense		5	95,79
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1	
407	Amortization Expense (Other than CIAC)	F-8		
***	Taxes Other Than Income		1	
408.10	Utility Regulatory Assessment Fee			25,10
408.11	Property Taxes			32,38
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses			11
408	Total Taxes Other Than Income		k	57,61
409.1	Income Taxes		1	27,01
410.10	Deferred Federal Income Taxes		1	
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		5	383,28
	Utility Operating Income		8	174.69
	Add Back:	T	+	
469	Guaranteed Revenue (and AFPI)	W-9	8	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		1	
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		8	174.69

YEAR OF REPORT December 31. 1999

SYSTEM NAME / COUNTY :

#### WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (c)	CURRENT YEAR (f)
301	Organization	5 5		5	
302	Franchises				
303	Land and Land Rights	16,773	4,039		20.812
304	Structures and Improvements		251,545		251,545
305	Collecting and Impounding Reservoirs		20.0000000		ACTION IN
306	Lake, River and Other Intakes				-
307	Wells and Springs	1,720,115			1.720.115
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment		555,098		555,098
320	Water Treatment Equipment	8,761			8.761
330	Distribution Reservoirs and Standpipes	X-905792-A0-	315,522		315.522
331	Transmission and Distribution Mains	1,188,938	1,354,452		2.543.390
333	Services	93,212	127,966		221.178
334	Meters and Meter Installations	468,063	629,382		1.097.445
335	Hydrants	169,004	304.754	1	473,758
336	Backflow Prevention Devices			1	
339	Other Plant Miscellaneous Equipment			1	
340	Office Furniture and Equipment	15,564	5,393		20,957
341	Transportation Equipment	10.07.2000			***************************************
342	Stores Equipment			1	
343	Tools, Shop and Garage Equipment			1	
344	Laboratory Equipment			1	
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	9,199			9,190
	TOTAL WATER PLANT	3,689,629	3,548,151	5	7,237,786

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

W-4(a) GROUP

#### SYSTEM NAME (COUNTY: THE VILLAGES - SUMTER COUNTY

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (r)	J WATER TREATMENT PLANT (0)	TRANSMISSION AND DISTRIBUTION PLANT	GENERAL PLANI
301	Organization			Part Commence of the	EMISSION NEWSFILM	(g)	(h)
102	Franchises				12875-W.H. 1894-1204		
100	Land and Land Rights	20,812		NAME OF TAXABLE PARTY.	1.000	4,039	15.773
304	Structures and Improvements	251,545	200000000000000000000000000000000000000	50.309	1,000	201,236	13,723
105	Collecting and Impounding Reservoirs	200000000000000000000000000000000000000	AND RESIDENCE OF THE PERSON NAMED IN		PRESENTATION	ESSENTIAL TRANSPORTED	DEMONSTRATION
106	Lake River and Other Intakes		<b>的</b> 自己以后的		2012011201201201	Control of the Contro	Committee of the commit
107	Wells and Springs	1,720,115	13777/2025/2028	1,720,115	PERSONAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN TRANSPORT	Z4500005-S000-Z-	3800 - 1700 - 271 U.S.
Vos.	Infiltration Gallenes and Lunnels	:41:59:123	220000000000000000000000000000000000000	11000000000	MONON STREET	Supplied State	
1100	Supply Mains		Harris Naza di Septembri		ALC: HOLDING PASS.	A STATE OF THE PARTY OF THE PAR	CANADA CONTRACTOR
310	Power Generation Equipment		CONTRACTOR OF THE PARTY OF THE		5553500/5513180000	Research Control of the	
311	Pumping Equipment	555,098	CANADA SESSIONAL	111,020	COLUMN TO SERVICE STATE OF THE PERSON NAMED IN COLUMN TO SERVICE STATE OF THE PERSON NAMED STATE OF THE SERVICE STATE OF THE PERSON NAMED STATE OF THE SERVICE STATE O	444.078	TO SECURE A
320	Water Treatment Equipment	8.761	2000	EXCESSION AND THE	8.761	Page State S	Water State Control of the
330	Distribution Reservoirs and Standpipes	315,522	North Services	ALEED COMPANY	Section Control of the Control of th	315,522	
331	Transmission and Distribution Mains	2,543,190	SECURIOR WATER			2,543,390	1880 68 S 193 U.A.
111	Services	221,178	100 Carlotte		Control of the second	221,178	
334	Meters and Meter Installations	1,097,445		TO SECURITY SEASONS	P STATE OF THE PERSON NAMED IN	1 097 445	
115	Hydrants	473,758	IN THE PARTY			473,758	
3.16	Backflow Prevention Devices	5527833350	TOTAL SECTION OF THE			4/3,138	COMPANY TO VALUE OF THE PARTY O
3.10	Other Plant Miscellaneous Equipment		PARTICIPATION OF THE PARTICIPA	The series in the series in	BORDESCA STORY		
340	Office Furniture and Equipment	20,957	AND STREET, SALVE	SCHOOL SERVICE	CONTRACTOR OF THE PARTY OF THE	BUTUTURESCONO	20.957
341	Transportation Equipment	200000	SIGNATURE TO A STREET		(87 THE PROPERTY OF STREET		200,950
342	Stores Equipment		CES MALERIAN SERVICE		165.500	Control of the Contro	
343	Lools, Shop and Garage Equipment		Section of the Control	AND SANES DANSAGE	10 F (50 S (50 S)))))))))))))))))))))))))))))))))))	0.0000000000000000000000000000000000000	
344	Laborators Equipment		Marie San Control			Name and Address of the Owner, when the Owner, which t	
3.45	Power Operated Equipment		4-21-21 C	Series and Especial		CONTRACTOR OF THE PARTY OF THE	
346	Communication Equipment		THE RESERVE OF THE PARTY OF	NO. CONTRACTOR OF THE PARTY OF		All the second s	
347	Miscellaneous Equipment		505 ((V) (U) (V)				
3.4×	Other Tangible Plant	9 199	127122	AND MESSAGE		TO THE MERCHANISM	4.199
	TOTAL WATER PLANT	7,237,780		1,881,444	9,761	5,300,646	45,929

W-4(b) GROUP #1

11	TII	TTA	 MF.

YEAR OF	RE	PORT
December	31.	1999

SYSTEM NAME / COUNTY:

#### BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c
304	Structures and Improvements	(c) 33	(d)	(e) 3 ()3° o
305	Collecting and Impounding Reservoirs	33		3.037.0
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	50		3.33.6
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5 000
320	Water Treatment Equipment	22		4.550
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2 330
333	Services	40		2.500
334	Meters and Meter Installations	20		
335	Hydrants	45		2 220
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	6		16.679
341	Transportation Equipment			10.07
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	10		10.009

If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

ANALYSIS OF ENTRIES IN VIATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS •	TOTAL CREDITS (d+e)
	A. J.	- 10/	(0)	(e)	(1)
304	Structures and Improvements	0 8	3,811 \$	3	3,811
305	Collecting and Impounding Reservoirs				7.24102.2
306	Lake, River and Other Intakes				
307	Wells and Springs	66,634	57,337		57,337
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	0	13,877		13,877
320	Water Treatment Equipment	199	398		398
330	Distribution Reservoirs and Standpipes	0	4,264		4.264
331	Transmission and Distribution Mains	24,456	43,399		43,399
333	Services	2,188	3,930		1.930
334	Meters and Meter Installations	20,738	39,138		39,138
335	Hydrants	3,383	7,142		7.142
336	Backflow Prevention Devices	0.000	https://		100.00
110	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	4,517	3.044		3,044
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	460	920		920
OTAL W	ATER ACCUMULATED DEPRECIATION	122,575	177,260		177,260

Specify nature of transaction
Use ( ) to denote reversal entries

W-6(a) GROUP #1

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

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

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-b+i)	BALANCE AT END OF YEAR (c+f-k)
304	Structures and Improvements	(g)	(h)	(i)	(1)	(1)
305	Collecting and Impounding Reservoirs		f f	,	•	3.811
306	Lake, River and Other Intakes					
307	Wells and Springs					122.02
308	Infiltration Galleries and Tunnels					123,971
309	Supply Mains					
310	Power Generation Equipment					1
311	Pumping Equipment		1			13.877
320	Water Treatment Equipment					13.8
330	Distribution Reservoirs and Standpipes					4.264
331	Transmission and Distribution Mains					67.855
333	Services					0.118
334	Meters and Meter Installations					59.876
335	Hydrants					10.525
336	Backflow Prevention Devices		1			10,525
339	Other Plant Miscellaneous Equipment					1
340	Office Furniture and Equipment					7,561
341	Transportation Equipment					3,501
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					1
344	Laboratory Equipment					1
345	Power Operated Equipment					1
346	Communication Equipment					
347	Miscellaneous Equipment					1
3.18	Other Tangible Plant					1.380

W-6(b) GROUP #1

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)		WATER (c)
Balance first of year		s	1,635,849
Add credits during year:			
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)		1.312.34
Contributions received from Developer or	W-0(a)	ľ	1.512.34
Contractor Agreements in cash or property	W-8(b)		126,663
Total Credits		5	1,439,01
Less debits charged during the year (All debits charged during the year must be explained below)		s	NON
Total Contributions In Aid of Construction		s	3,074,86

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:

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

#### WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
RESIDENTIAL CUSTOMERS RESIDENTIAL CUSTOMERS COMMERCIAL CUSTOMERS COMMERCIAL METER FEES	1,264	\$ 780 1,170 2,23/GPD VARIOUS	985,920 2,340 308,773 15,314
Total Credits		s	1,312,347

# ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)	
Balance first of year	s	39,803
Debits during the year: Accruals charged to Account 272 Other debits (specify):	5	81,469
Total debits	8	81,469
Credits during the year (specify):	s	NONE
Total credits	s	NONE
Balance end of year	s	121,272

W-8(a) GROUP #1

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

#### WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
RESIDENTIAL METER INSTALLATION FEES	CASH	126,668
Total Credits		S 126,66

YEAR OF REPORT December 31, 1999

# SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

#### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS •	YEAR END NUMBER OF CUSTOMERS		AMOUNT
(4)	Water Sales:	(c)	(d)	+-	(e)
460	Unmetered Water Revenue			k	
	Metered Water Revenue:			1	
461.1	Sales to Residential Customers	1,269	2.482	1	401,387
461.2	Sales to Commercial Customers	72	92	1	20,013
461.3	Sales to Industrial Customers			1	211.043
461.4	Sales to Public Authorities			1	
461.5	Sales Multiple Family Dwellings				
	Total Metered Sales	1,341	2,574	8	421,400
	Fire Protection Revenue:			+	
462.1	Public Fire Protection			1	
462.2	Private Fire Protection	0	4		283
	Total Fire Protection Revenue	0	4	s	283
464	Other Sales To Public Authorities			+	
465	Sales To Irrigation Customers	183	357		136,303
466	Sales For Resale			1	
467	Interdepartmental Sales				
	Total Water Sales	1,524	2,935	s	557,986
	Other Water Revenues:			+	
469	Guaranteed Revenues (Including Allow	vance for Funds Prudently Inv	ested or AFPI)	8	
470	Forfeited Discounts				
471	Miscellaneous Service Revenues			1	
472	Rents From Water Property			1	
473	Interdepartmental Rents			1	
474	Other Water Revenues				
	Total Other Water Revenues			s	NONI
	Total Water Operating Revenues				557.986

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

SYSTEM NAME / COUNTY:

The Villages / Sumter

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)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	s	\$ .	\$ .
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	34 478		
616	Fuel for Power Purchased			
618	Chemicals			
620	Materials and Supplies	4.412		
631	Contractual Services - Engineering	162		
632	Contractual Services - Accounting	8.403		
633	Contractual Services - Legal	1,995		
634	Contractual Services - Mgt Fees	24.395		
635	Contractual Services - Testing	9.653	4 826	4 82
636	Contractual Services - Other	142.930		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense			
656	Insurance - Vehicle			
657	Insurance - General Liability	2.605		
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	853		
	Total Water Utility Expenses	\$ 229 886	\$ 4,826	\$ 4.82

SYSTEM NAME / COUNTY:

The Villages/Sumter

YEAR OF REPORT December 31, 1999

#### WATER EXPENSE ACCOUNT MATRIX

.8 ADMIN. & GENERAL EXPENSES (k)	.7 CUSTOMER ACCOUNTS EXPENSE (i)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.3 WATER TREATMENT EXPENSES - OPERATIONS (f)
s .	\$ .	<u>.</u>	<u>s</u> .	\$ .	s .
					34.478
4.412					
162					
8.403					
1.995					
24 395					
2 396			84,329	27.599	28 606
2 605					
853					
\$ 45.221			\$ 84.329	\$ 27,599	<u>\$ 63.084</u>

YEAR OF REPORT December 31. 1999

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

#### 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)
January		25,823	2,060	23,763	25,272
February		32,510	1,248	31,262	25,611
March		42,481	555	41.926	25,898
April		45,182	719	44,463	37,704
May		47,188	130	47,058	43,626
June		32,455	105	32,350	34,763
July		45,738	493	45,245	34,489
August		50,987	155	50,832	47,679
September		37,973	809	37,164	50,204
October		39,199	6	39,193	45.203
November		50,443	21	50,422	46,369
December		48,088	18	48,070	50,793
Total for Year	NONE	498,067	6,319	491,748	467,611

If water is purchased for resale, indicate the following:

Vendor

NONE

Point of delivery

NONE

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

NONE

CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
3,024,000 GPD	783,877 GPD	GROUND WATER
2,304,000 GPD	0	GROUND WATER
3,600,000 GPD	580,690 GPD	GROUND WATER
	OF WELL 3,024,000 GPD 2,304,000 GPD	CAPACITY   PER DAY

W-11 GROUP #1

SYSTEM

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 3.33 MGD Location of measurement of capacity (i.e. Wellhead, Storage Tank): WELLHEAD Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): DISINFECTION - GAS CHLORINE LIME TREATMENT Unit rating (i.e., GPM, pounds per gallon): N/A Manufacturer: NA 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

> W-12 GROUP #1

SYSTEM\_

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

# CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c v d) (e)
All Residenti	al	1.0	2,466	2.466
5/8"	Displacement	1.0	402	402
3/4"	Displacement	1.5	11	17
1"	Displacement	2.5	19	48
1.1/2"	Displacement or Turbine	5.0	15	75
2"	Displacement, Compound or Turbine	8.0	14	112
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5	4	7(
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	4	250
8"	Compound	80.0		1937-0
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

# CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use: ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

RC Calculation		
(467,611	1.000 Total Gallons Sold / 365 Days) / 350 Gallons Per Day = 3,660 ERC's	

# SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary
Present ERC's * the system can efficiently serve.     9,514 (Permitted)
Maximum number of ERCs * which can be served.     9,514 (Permitted)
<ol> <li>Present system connection capacity (in ERCs *) using existing lines.</li> <li>5,040</li> </ol>
4. Future connection capacity (in ERCs *) upon service area buildout. 14,703 (Permitted)
5. Estimated annual increase in ERCs •. 1,800
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?  Yes  1,000 gpm simultaneous with peak system water demand
7. Attach a description of the fire fighting facilities. None - There are approx 200 hydrants in place throughout development
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system -
Three additional groundwater wells and a 2.5 million gallon ground storage tank will be added to the system during 2000. The water distribution system will continue to be expanded with development.
<ol> <li>When did the company last file a capacity analysis report with the DEP? December 15, 1999</li> </ol>
10. If the present system does not meet the requirements of DEP rules: Nonapplicable
<ol> <li>Attach a description of the plant upgrade necessary to meet the DEP rules.</li> </ol>
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID # 6604862 and #6604860
12. Water Management District Consumptive Use Permit # SWFWMD No. 2011404.01
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?

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

# WASTEWATER OPERATION SECTION

UTILITY NAME:

#### LITTLE SUMTER UTILITY COMPANY

YEAR OF REPORT December 31, 1999

#### 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 a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 and S-12) 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.

SYSTEM NAME / COUNTY CERTIFICATE GROUP NUMBER NUMBER

LITTLE SUMTER UTILITY COMPANY - SUMTER COUNTY

500 - S

SYSTEM NAME / COUNTY:

THE VILLAGES - SUMTER COUNTY

#### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	k	11,060,985
108 110 271 252	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction Advances for Construction	S-6(b) S-7 F-20		548,940 456,268 2,421,578
	Subtotal		5	7,634,199
272	Add Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	8	68,210
	Subtotal		8	7,702,40
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7		32,20
	WASTEWATER RATE BASE		s	7,734,61
	WASTEWATER OPERATING INCOME	S-3	5	(66,08
AC	HIEVED RATE OF RETURN (Wastewater Operating Income / Waste	water Rate Base)		-() 85°

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method. SYSTEM NAME / COUNTY:

THE VILLAGES - SUMTER COUNTY

#### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	JLY OPERATING INCOME		1
400	Operating Revenues	S-9(a)	5 524,248
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$ 524,248
401	Operating Expenses	S-10(a)	\$ 257,660
403	***************************************		
403	Depreciation Expense	S-6(a)	303,599
	Less: Amortization of CIAC	S-8(a)	45,976
	Net Depreciation Expense		5 257,62
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
	Taxes Other Than Income		
408 10	Utility Regulatory Assessment Fee	1	
408.11	Property Taxes		23.59
408.12	Payroll Taxes		51.33
408.13	Other Taxes and Licenses		11
408	Total Taxes Other Than Income		5 75,04
409.1	Income Taxes		7
410.10	Deterred 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		1
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 590,33
	Utility Operating Income		5 (66,08
	Add Back	T	
530	Guaranteed Revenue (and AFPI)	S-9(a)	8
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction	1	
	Total Utility Operating Income		\$ (66.08

SYSTEM NAME / COUNTY: : THE VILLAGES - SUMTER COUNTY

#### WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR	ADDITIONS	RETIREMENTS	CURRENT YEAR
351	Organization	(c)	(d)	(e)	(f)
352	Franchises	ľ	NI	P P	
353	Land and Land Rights	105,828			105.828
354	Structures and Improvements	2,770,253	4.185		2,774,438
355	Power Generation Equipment	2,770,233	4,103		2,774,438
360	Collection Sewers - Force	268,080	186,049		454.129
361	Collection Sewers - Gravity	1,583,038	2,141,398		3.724.436
362	Special Collecting Structures	1,505,050	2,141,370		3,724,430
363	Services to Customers	493.083	633,272		1.126.355
364	Flow Measuring Devices	1,5,005	0.5.5,2.72		1,1,0,33
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	280,795	262,551		543,346
371	Pumping Equipment	200,100	202,001		.543,340
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System	1	175.408		175 408
380	Treatment and Disposal Equipment	1,487,698	172,300		1.487.69
381	Plant Sewers	591,947			591.94
382	Outfall Sewer Lines	,,,,,,			391,94
389	Other Plant Miscellaneous Equipment	5.000			5,600
390	Office Furniture and Equipment	16.008	5,392		21.400
391	Transportation Equipment	10,000	2,374		21,400
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	51,000			51.000
396	Communication Equipment				31,00
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant 5	7,652,730	3,408,255	5	11,060,98

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

S-4(a)

GROUP #1

#### SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.I INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
151	Organization	10	LOUIS CONTRACTOR OF THE PARTY O	(0)	(1)	(1)	11)	(h)
152	Franchises		R Park III		AND DESCRIPTION OF THE PARTY OF	See Market Bloom Bloom		Difference and the second
153	Land and Land Rights	STREET, STREET	CONTRACTOR OF THE PARTY OF	NEW CONCURS CO.	99 911	1 415	l .	REAL SOLVENIES
154	Structures and Improvements	SERVICE CONTRACTOR		4,185	2,601,671	5,915		0.000
166	Power Ceneration Lyupment	STATE OF STREET		4,165	2,601,671		1	168.78
160	Collection Sewers - Force		454.129	The second second	BALL TO SERVICE STATES	Mark the second second	DESCRIPTION OF THE PARTY OF THE	Marie Commission
363	Collection Sewers - Gravity	ELGICHEN METERS	3,724,436			CONTRACTOR OF THE PARTY OF THE		Participation of the Control of the
16.7	Special Collecting Structures	FERRING CONTRACT	- Skithing	OTEN WASH	Contract of Contract of	AND DESCRIPTION OF THE PARTY OF		The state of the s
36.1	Services to Customers	TO VERSION OF THE PARTY.	1,126,355	DESCRIPTION OF THE PARTY				
164	Flow Measuring Devices	AND DESCRIPTION OF THE PARTY OF			SECTION SECTION	THE PARK STREET	THE RESIDENCE OF THE PARTY OF T	1
164	Flow Measuring Installations	CHEADNALDSON		ASSESSMENT OF THE PARTY OF THE	and the sections	District Victoria		
Tests	Reine Services	LE TO RESPONSE DE LA COMPTION DE LA	1	SALAR BANKS		CHARLEST AND A STREET		100
le-7	Reuse Meters and Meter Installations	<b>计算机器 建筑地区</b>			COLUMN TO SERVE	A CONTRACTOR OF THE PARTY OF TH	l .	100 C
\$70	Receiving Wells	A Paragraph of the last	THE COUNTY OF THE PARTY.	543.346	A STATE OF THE STA		FOR THE PARTY OF T	200 CO
171	Pumping Lipopment	ROSE BUILDING	\$3000 FEB	23.38676		Company of the Company	THE RESERVE OF THE PARTY OF THE	Control of the Contro
374	Reuse Distribution Reservoirs	SASSESSA VICE SASSESSA	SCHOOL STATE		Name (Water Print)	-	PERSONAL PROPERTY.	-
174	Reuse Transmission and	500 (500) (600) (600)	A COLUMN TO SHARE THE PARTY.		0.0000000000000000000000000000000000000	FIRST STREET,	Contract della	ACCES OF THE PARTY
	Distribution System	of Laboratory	19 30 18 30 18 30 18		Supplement Control		175.408	The second
350	Treatment and Disposal Lapapment	SECTION OF THE PROPERTY.	ANN AND DESCRIPTION	A STANSON OF	1.487.698	PRODUCT OF THE PARTY OF THE PAR	PARTY CATALOGUE COM	200
381	Plant Sewers	MW/Actilly left Mile	Control of the last	BAR STREET, ST	591,947		SALES OF THE PARTY OF THE PARTY.	PROPERTY OF THE PARTY OF THE PA
182	Outfall Sewer Lines	CONTRACTOR OF THE PARTY OF THE		100000000000000000000000000000000000000		\$540 27 A. C	Cast de speciel (M. A. A.)	CONTRACTOR OF STREET
189	Other Plant Miscellaneous Equipment	A Company of the Comp	NAME OF TAXABLE PARTY.	- Carried Colors	5.000	BOTTO STATE	BOTTON VILLA BOUN	Mary Charles Marie
390	Office Furniture and Equipment	HELDANIES DEL	BASSENS SUR		AND THE RESIDENCE	DESCRIPTION OF THE PROPERTY OF	DESCRIPTION OF THE PARTY OF THE	21.40
101	Transportation Equipment	SCHOOL SECTION	Ensurate Stellar	ELECTRONIC PROPERTY.	N=0 = 7/10 = 10/14 = 14/0		STATE OF THE PARTY	21.40
142	Stores Equipment	PARTY NAMED IN	G107-023-002-016	PRESIDENCE PROPERTY.	19450 Personal II			1
343	Tools, Shop and Garage Equipment	0-1-4-1-10 A	STATE OF THE PARTY		BERNEY CONTRACTOR	STEPS SHOW THE REAL PROPERTY.	STATE OF THE PARTY	1
394	Laboratory Equipment	ENDAMED TO SERVE	14 3,422 1, 25		100000000000000000000000000000000000000	Market Market		
195	Power Operated Equipment	BALLES STATE OF THE STATE OF TH			SA SA	Marille of the later of the lat	AND DESCRIPTION OF THE PARTY OF	\$1.00
\$90	Communication Equipment	NEW PRINCIPAL CONTRACTOR	Mary Land Line	ROUGH CON			CONTRACTOR OF THE	31.00
197	Miscellaneous Equipment	A-100 (2) (2) (3) (5) (5) (6)	The second second	SECTION SECTION	GLESSES PARCONER	PART TO SERVICE STATE OF THE PART OF THE P		I
144	Other Tampble Plant	BEZIETO SER	ELECTRIC PROPERTY			A STATE OF THE PARTY OF THE PAR	The second secon	l .
	Total Wastewater Plant		5,104,920	547,531	4,786,231	5,915	179,408	240,9

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

S-4(b) GROUP #1

***	TTS	 MF.

YEAR OF	REPORT
December	31. 1999

SYSTEM NAME / COUNTY:

# 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)
354	Structures and Improvements	32.00	- (u)	3.130
355	Power Generation Equipment			47.00
360	Collection Sewers - Force	30.00		3 330
361	Collection Sewers - Gravity	45.00		2.220
362	Special Collecting Structures			1,775
363	Services to Customers	38.00		2.630
364	Flow Measuring Devices	390000000		
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30.00		3.339
371	Pumping Equipment			
375	Reuse Transmission and			
	Distribution System	30.00		3.330
380	Treatment and Disposal Equipment	18.00		5.560
381	Plant Sewers	35.00		2.86
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	18.00		5.569
390	Office Furniture and Equipment	6.00		16.679
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment	12.00		8.33
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			

If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

 ${\bf SYSTEM\ NAME/COUNTY: \underline{THE\ VILLAGES-SUMTER\ COUNTY}}$ 

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS *	TOTAL CREDITS (d+e)
354	Structures and Improvements	42,758 5	85,583 S	(e)	(1)
355	Power Generation Equipment	42,7.70	03,303		85,583
360	Collection Sewers - Force	4,468	12.037		12.037
361	Collection Sewers - Gravity	31,592	58,972		58,97.
362	Special Collecting Structures		20,772		38,97.
363	Services to Customers	11,940	21,308		21.308
364	Flow Measuring Devices		21,500		21,300
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	4,680	14,305		14.30
371	Pumping Equipment		1.4,500		1.71,200
375	Reuse Transmission and				
	Distribution System		2,923		2.92
380	Treatment and Disposal Equipment	41,956	83.913		83.91
381	Plant Sewers	8,456	16.913		16.91
382	Outfall Sewer Lines				10,71
389	Other Plant Miscellaneous Equipment	139	278		27
390	Office Furniture and Equipment	4,555	3,117		3.11
391	Transportation Equipment				2.41
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	2,125	4,250		4.25
396	Communication Equipment				
397	Miscellaneous Equipment		1		
398	Other Tangible Plant				

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

S-6(a) GROUP #1

# SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements		1		- W	5 128,341
355	Power Generation Equipment					120,54
360	Collection Sewers - Force					16.50
361	Collection Sewers - Gravity					90.56
362	Special Collecting Structures					1
36.3	Services to Customers		1 1			33.24
364	Flow Measuring Devices		1			
365	Flow Measuring Installations		1 1			
366	Reuse Services					i
367	Reuse Meters and Meter Installations					1
370	Receiving Wells					18.98
371	Pumping Equipment					19,50
375	Reuse Transmission and					
	Distribution System		1			2.92
380	Treatment and Disposal i guipment					125.86
381	Plant Sewers					25,36
382	Outfall Sewer Lines					±37,333
389	Other Plant Miscellaneous Equipment					41
390	Office Furniture and Equipment					7.67
391	Transportation Equipment		1			
392	Stores Equipment					1
393	Tools, Shop and Garage Equipment					1
394	Laboratory Equipment					
395	Power Operated Equipment		1			6.37
396	Communication Equipment					0.17
397	Miscellaneous Equipment					1
398	Other Tangible Plant					1

Specify nature of transaction
Use ( ) to denote reversal entries

S-6(b) GROUP #1

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

#### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	W/	ASTEWATER (c)
Balance first of year		s	1,256,475
Add credits during year:			
Contributions received from Capacity, Main Extension and Customer Connection Charges			
Contributions received from Developer or	S-8(a)	P	1,165,10
Contractor Agreements in cash or property	S-8(b)		NON
Total Credits		8	1,165,10
Less debits charged during the year (All debits charged during the year must be explained below)		s	NON
Total Contributions In Aid of Construction		5	2,421,57

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

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

#### 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)
RESIDENTIAL CUSTOMERS RESIDENTIAL CUSTOMERS COMMERCIAL CUSTOMERS	1.264	\$ 840 1,260 3.00/GPD	5 1.061,760 2,520 100,823
Total Credits			S 1,165,103

#### ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATE (b)	
Balance first of year	s	22.234
Debits during the year: Accruals charged to Account 272 Other debits (specify):	s	45,976
Total debits	s	45,976
Credits during the year (specify):	5	NONE
Total credits	s	NONE
Balance end of year	5	68,210

S-8(a) GROUP #1

YEAR OF REPORT December 31. 1999

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

#### WASTEWATER CIAC SCHEDULE "B"

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

	DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		NONE	S NONE
Lotal Credits			S NONE

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

# WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			T
521.1	Residential Revenues			s
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	s NONI
	Measured Revenues:			
522.1	Residential Revenues	1,269	2,482	485,626
522.2	Commercial Revenues	72	92	38,622
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	1,311	2.574	S 524,248
523	Revenues From Public Authorities			
524	Revenues From Other Systems	1		
525	Interdepartmental Revenues			
	Fotal Wastewater Sales	1,341	2.574	5 524,240
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues		=	k
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			1
536	Other Wastewater Revenues			
2-03-027	(Including Allowance for Funds Prudentl	y Invested or AFPI)		
	Total Other Wastewater Revenues			s non

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

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

#### WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
2000 60	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			5
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			1
540.4	Reuse Revenues From			
2800	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	-	-	s noni
	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			S NONI
544	Reuse Revenues From Other Systems			NON
	Total Reclaimed Water Sales			s NON
	Total Wastewater Operating Revenues			5 524,24

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

December 31, 1999 YEAR OF REPORT

WASTEWATER UTILITY EXPENSE ACCOUNTS

SYSTEM NAME / COUNTY: The Villages / Sumter UTILITY NAME: Little Sumter Utility Company

COLLECTION SUPPLY NAME						.2	5.	4.	'n.	9.
The Court of the				_						
ACCOUNT NAME					COLLECTION	SOURCE OF SUPPLY AND	PUMPING	PUMPING	TREATMENT & DISPOSAL	TREATMENT & DISPOSAL
Advisers of Expenses   Contractus Services - Chere   Cherations   Ch	CCT.	1-0000000000000000000000000000000000000	CURRENT	_	EXPENSES -	EXPENSES.	EXPENSES.	EXPENSES.	EXPENSES.	EXPENSES.
Salaries and Wages - Crificis.   City   Ci	.0	ACCOUNT NAME	YEAR	_	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
Salariers and Wages - Employees         S <t< td=""><td>(a)</td><td>(p)</td><td>(c)</td><td>-</td><td>(d)</td><td>(e)</td><td>(4)</td><td>(a)</td><td>(h)</td><td>(i)</td></t<>	(a)	(p)	(c)	-	(d)	(e)	(4)	(a)	(h)	(i)
Salaters and Wages - Officers.         Salaters and Wages - Officers.           Directors and Wages - Childrens.         Salaters and Wages - Officers.           Employee Persistors and Benefits         195         98           Purchased Power         4412         98         33.005           Purchased Power         4412         33.005         33.005           Chemicals Services - Regimenting Contractual Services - Regimenting Contractual Services - Regimenting Services - Resingation Contractual Services - Testing Contractual Labelity Insurance - Weincle Insurance - Vehicle Regulatory Commission Expenses - Services - Services - Services - Services - Testing Contractual Contractual Services - Testing Contractual Contractual Contractual Services - Testing Contractual	701	Salaries and Wages - Employees	S	s .						S
Directors and Majority Stockholders	703	Salaries and Wages - Officers.								
Employee Persons and Benefits   Employee Persons   Emp		Directors and Majority Stockholders		_						
Purchased Sewage Treatment         195         98           Purchased Power         33,005         13,005           Purchased Power         4412         33,005           Charlested Power         4412         33,005           Materials and Supplies         4,412         5,805           Contractual Services - Legal         2,8450         2,867         2,805           Contractual Services - Legal         2,435         2,856         31,542         7,885           Contractual Services - Legal         176,305         23,556         31,542         7,885         19,714         79,103           Contractual Services - Legal         176,305         23,556         31,542         7,885         19,714         79,103         12,0           Contractual Services - Legal         2,805         31,542         7,885         19,714         79,103         12,0           Contractual Services - Legal         176,305         2,805         31,542         7,885         19,714         79,103         12,0           Rechal of Eugense         18,000         2,805         31,542         7,885         19,714         17,103         17,103           Regulatory Commission Expense         18,000         1,974         1,974         1,17,103 <td>704</td> <td>Employee Pensions and Benefits</td> <td></td> <td>H</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	704	Employee Pensions and Benefits		H						
Studge Removal Expense         199         98           Fue forbased Fuerbased Chemicals         33,005         33,005           The fuerbased Semicals and Supplies         4412         53,005           Materials and Supplies         4412         620           Contractual Services - Legal         2,867         6,803           Contractual Services - Legal         2,867         6,803           Contractual Services - Mist Fees         2,395         15,714         79,103           Contractual Services - Other Rental Contractual Services - Other Rental or Equipment         176,305         31,542         7,885         19,714         79,103           Rental or Equipment Services - Other Insurance - Volveners Comp Insurance - Volveners Comp Insurance - Volveners Comp Insurance - Other Insurance - Other Regulatory Commission Expenses - Amortisation of Rate Spenses - Amortisation Spenses - Amortisation of Rate Spenses -	710	Purchased Sewage Treatment								
Purchased Power         33.005           Fuel for Power Purchased         33.005           Charlous Sexues - Engineering Contractual Services - May Fees         4412         31.005           Materials and Supplies         4620         31.542         7.885         19.714         79.103           Contractual Services - May Fees         24.395         31.542         7.885         19.714         79.103           Contractual Services - Legal Contractual Services - Contractual Ser	711	Sludge Removal Expense		195					86	26
Fuel for Power Purchased         4.412         Perchased	715	Purchased Power	33	500					33.005	
4,412 4,412 8,403 8,403 2,4395 176,305 2,605 2,605 8,53 8	716	Fuel for Power Purchased		-						
Materials and Supplies         4412         Page 1         Page 2         Page 3	718	Chemicals		-						
Contractual Services - Engineering	720	Materials and Supplies	4	412						
Contractual Services - Accounting         8 403         6 403           Contractual Services - Regal         2 867         6 626           Contractual Services - Mat Fees         24,395         7,885           Contractual Services - Mat Fees         24,395         7,885           Contractual Services - Material Services - Other         176,305         23,656           Rental of Building Real Property         18 60         18,714         79,103           Rental of Building Real Property         18 60         18,714         79,103           Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle Insurance - Workmens Comp Insurance - Workmens Expense         869,41000 Commission Expenses           Regulatory Commission Expenses         853         13,542         5,766 <t< td=""><td>731</td><td>Contractual Services - Engineering</td><td>4</td><td>.620</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	731	Contractual Services - Engineering	4	.620						
Contractual Services - Legal         2.867         Contractual Services - Legal         2.877         Contractual Services - Legal         24.395         Contractual Services - Legal         24.395         Contractual Services - Other         24.395         19.714         79.103           Contractual Services - Other Contractual Services - Other Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle Insurance - Other Regulatory Commission Expense         2.505         8.	732	Contractual Services - Accounting	8	403						
Contractual Services - Mgt Fees         24.395         Product of the contractual Services and the contractual Services are string.         Contractual Services and the contractual Services are string.         Contractual Services are st	733	Contractual Services - Legal	2.	798						
Contractual Services - Testing         176.305         23.656         31.542         7.885         19,714         79.103           Contractual Services - Other Rental of BuildingReal Property         Rental of BuildingReal Property         7.885         19,714         79.103           Rental of BuildingReal Property         Rental of BuildingReal Property         8.605         8.	34	Contractual Services - Mgt. Fees	24.	395						
Contractual Services - Other Rental of Building/Real Property         176.305         23.656         31.542         7.885         19,714         79.103           Rental of Building/Real Property         Rental of Equipment         1.001	35	Contractual Services - Testing								
Rental of Building/Real Property         Rental of Building/Real Property         Rental of Equipment         Care of Equipment	36	Contractual Services - Other	176.	305	23,656	31.542	7,885	19,714	79,103	12,008
Rental of Equipment   Transportation Expense   Transportation Expense   Transportation Expense   Transportation Expense   Transportation Expense   Transportation of Rate Case Expense   Regulatory Commission Expense   Regulatory Expen	14	Rental of Building/Real Property								
Transportation Expense         2.605         6         6         7         6         6         7         7         8         8         19,714         8         112,206         8         19,714         8         112,206         8         1	42	Rental of Equipment								
Insurance - Vehicle Insurance - General Liability Insurance - General Liability Insurance - Other Advertising Expense Regulatory Commission Expense Regulato	20	Transportation Expense								
Insurance - General Liability	99	Insurance - Vehicle								
Insurance - Workmens Comp   Insurance - Workmens Comp   Insurance - Other   Advertising Expense   Advertising Expense   Advertising Expense   Regulatory Commission Expense   Regulatory Commission Expense   Amortization of Rate Case Expense   Regulatory Commission Expense   Regulatory	22	Insurance - General Liability	2.	605						
Insurance - Other   Advertising Expense   Advertising Expense   Advertising Expense   Advertising Expense   Advertising Expense   Amortization of Rate Case Expense   Amorti	85,	Insurance - Workmens Comp		-						
Advertising Expense Regulatory Commission Expense Amortization of Rate Case Expense Amortization of Rate Case Expense Regulatory Commission Expense Regulato	65.	Insurance - Other		_						
Regulatory Commission Expenses  Amortization of Rate Case Expense  Amortization of Rate Case Expense  Regulatory Commission Exp - Other  Bad Debt Expenses  Miscellaneous Expenses  Anisoellaneous Expenses  Total Wastewater Utility Expenses  \$ 257.660 \$ 23.656 \$ 31,542 \$ 7,885 \$ 19,714 \$ 112,206 \$	.60	Advertising Expense		_						
Amortization of Rate Case Expense Regulatory Commission Exp -Other Bad Debt Expense Miscellaneous Expenses Alscellaneous Expenses  Total Wastewater Utility Expenses  \$ 257.660 \$ 23.656 \$ 31,542 \$ 7,885 \$ 19,714 \$ 112,206 \$	99.	Regulatory Commission Expenses		Г						
Regulatory Commission Exp -Other Bad Debt Expense Miscellaneous Expenses Miscellaneous Expenses  Autority Expenses  Total Wastewater Utility Expenses  \$ 257.660 \$ 23.656 \$ 31.542 \$ 7.885 \$ 19.714 \$ 112.206 \$		Amortization of Rate Case Expense		_						
Bad Debt Expense         853           Miscellaneous Expenses         853           Total Wastewater Utility Expenses         \$ 23,656         \$ 31,542         \$ 7,885         \$ 19,714         \$ 112,206         \$ 1	.67	Regulatory Commission ExpOther								
Miscellaneous Expenses         853         31.542         \$ 7.885         \$ 19.714         \$ 112.206         <	.70	Bad Debt Expense								
\$ 257.660 \$ 23.656 \$ 31.542 \$ 7.885 \$ 19.714 \$ 112.206 \$	.75	Miscellaneous Expenses		853						
		Total Wastewater Utility Expenses	1.43.0	_	23.656					\$ 12,105
				ł						

S-10(a) GROUP 1 (Revised)

YEAR OF REPORT December 31, 1999

UTILITY NAME: Little Sumter Utility Company SYSTEM NAME / COUNTY: The Villages / Sumter

WASTEWATER UTILITY EXPENSE ACCOUNTS

				7			
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. 8	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES.	EXPENSES.	EXPENSES.	EXPENSES -
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(b)	(i)	(k)	(1)	(m)	(u)	(0)
701	Salaries and Wages - Employees			. S			s
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		4,412				
731	Contractual Services - Engineering		4,359			131	130
732	Contractual Services - Accounting		8,403				
733	Contractual Services - Legal		2,290			288	289
734	Contractual Services - Mgt Fees		24,395				
735	Contractual Services - Testing						
736	Contractual Services - Other		2,397				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						
756	Insurance - Vehicle						
757	Insurance - General Liability		2.605				
758	Insurance - Workmens Comp						
759	Insurance - Other						
260	Advertising Expense						
992	Regulatory Commission Expenses -						
	Amortization of Rate Case Expense						
767	Regulatory Commission Exp. Other				A CONTRACTOR OF THE CONTRACTOR	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
770	Bad Debt Expense						
275	Miscellaneous Expenses		853				
	Total Wastewater Utility Expenses		\$ 49,714			\$ 419	\$ 419

S-10(b) GROUP 1 (Revised) SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

# CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Resident	ial	1.0	2.457	2,457
5/8"	Displacement	1.0	73	7.
3/4"	Displacement	1.5	1	
1"	Displacement	2.5	4	10
1.1/2"	Displacement or Turbine	5.0	5	2:
2" 3"	Displacement, Compound or Turbine	8.0	7	50
	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5	3	5
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

# 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 = ( Total SFR gallons treated (Omit 000) / 365 days / 280 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:

78.132,000 gallons treated / 365 days / 280 gallons per day = 765 ERC

S-11 GROUP #1

SYSTEM

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY : THE VILLAGES - SUMTER COUNTY

# WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.90 MGD MMADF	
Davis of Bassis Committee (1)	Maximum Monthly	
Basis of Permit Capacity (1)	Daily Flow	
Manufacturer	EIMCO	
Type (2)	Oxidation Ditch	
Hydraulic Capacity	900,000	
Average Daily Flow	214,000	
Total Gallons of Wastewater Treated	78,132,000	
Method of Effluent Disposal	IRRG/RAPID INFILTRATION BASINS	

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

S-12	
GROUP	#1
SYSTEM	

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

SYSTEM NAME / COUNTY: THE VILLAGES - SUMTER COUNTY

#### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary
1. Present number of ERCs* now being served 765
Maximum number of ERCs* which can be served     3,214
<ol> <li>Present system connection capacity (in ERCs*) using existing lines 5,040</li> </ol>
<ol> <li>Future connection capacity (in ERCs*) upon service area buildout 7,500</li> </ol>
5. Estimated annual increase in ERCs* 350
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
Have recently permitted a WWTP expansion to 2.1 MGD MMADF. Construction is anticipated to be completed in mid-2001. The collection system will continue to expanded as development proceeds.
<ol> <li>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.</li> <li>The Villages of Lake-Sumter Inc 1,014,000 Gallons</li> </ol>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed Nonapplicable
If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse? Yes
If so, what are the utility's plans to comply with this requirement? Effluent from the WWTP is currently utilized for golf course irrigation. Reuse has been permitted by the FDEP.
10 When did the company last file a capacity analysis report with the DEP? December 1999
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?
c. When will construction begin?
d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP?
12 Department of Environmental Protection ID # FLA017133

S-13 GROUP #1 SYSTEM \_\_\_\_\_

<sup>\*</sup> An ERC is determined based on the calculation on S-11.