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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

SU876-08-AR  
Charles R. Freed  
Zachary Taylor Camping and Lodge, Inc.  
2995 Highway 441 S.E.  
Okeechobee, FL 34974-6899

5385

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
DIVISION OF  
ECONOMIC REGULATION

09 MAR 10 PM 10:31

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2008**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA), Commission Rules and the definitions on the next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

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

## GENERAL DEFINITIONS

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

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

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

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

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

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

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

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

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

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

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

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

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

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

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# FINANCIAL SECTION

REPORT OF

SU876-08-AR  
 Zachary Taylor Camping and Lodge, Inc  
 2995 Highway 441 S.E.  
 Okeechobee, FL 34974

Mailing Address

SS OKEECHOBEE County

Telephone Number 863-763-3377 Date Utility First Organized 1978  
 Fax Number 863-763-6301 E-mail Address INFO@FLRVRESORT.COM  
 Sunshine State One-Call of Florida, Inc. Member No. NOT AVAILABLE AT THIS TIME

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

- Individual  Sub Chapter S Corporation  1120 Corporation  Partnership

Name, Address and Phone where records are located: SAME AS ABOVE

Name of subdivisions where services are provided: TAYLOR CREEK CONDO'S AND ZACHARY TAYLOR CAMPGROUND

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>CHRIS FREED</u>	<u>GENERAL MANAGER</u>	<u>SAME AS UTILITY</u>	
Person who prepared this report: <u>ROBERT DODRILL</u>	<u>CONSULTANT</u>	<u>2307 AMHARST AVE. ORLANDO, FL 32804</u>	
Officers and Managers: <u>CHRISTINE CLIFFORD</u>	<u>UTILITY MANAGER</u>	<u>SAME AS UTILITY</u>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>CHARLES R. FREED</u>	<u>100% OWNER AND DIRECTOR</u>	<u>SAME AS UTILITY</u>	\$ _____ \$ <u>1,200</u> \$ _____ \$ _____ \$ _____ \$ _____

Zachary Taylor Camping and Lodge, Inc.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ 49,042	\$ _____	\$ 49,042
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ _____	\$ 49,042	\$ _____	\$ 49,042
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 37,400	\$ _____	\$ 37,400
Depreciation Expense _____	F-5	_____	1,230	_____	1,230
CIAC Amortization Expense _____	F-8	_____	-	_____	-
Taxes Other Than Income _____	F-7	_____	6,863	_____	6,863
Income Taxes _____	F-7	_____	-	_____	-
Total Operating Expense _____		\$ _____	45,493	_____	\$ 45,493
Net Operating Income (Loss)		\$ _____	\$ 3,549	\$ _____	\$ 3,549
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ 3,549	\$ _____	\$ 3,549

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2008
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**COMPARATIVE BALANCE SHEET**

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>82,504</u>	\$ <u>81,102</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>34,592</u>	<u>34,431</u>
Net Utility Plant _____		\$ <u>47,912</u>	\$ <u>46,671</u>
Cash _____		<u>879</u>	<u>879</u>
Customer Accounts Receivable (141) _____		<u>4,879</u>	<u>4,879</u>
Other Assets (Specify): _____			
<b>Total Assets</b> _____		\$ <u>53,670</u>	\$ <u>52,429</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6	<u>(26,224)</u>	<u>(29,773)</u>
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>(26,224)</u>	\$ <u>(29,773)</u>
Long Term Debt (224) _____	F-6	\$ <u>73,031</u>	\$ <u>75,919</u>
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		<u>6,863</u>	<u>6,283</u>
Other Liabilities (Specify) _____			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8		
<b>Total Liabilities and Capital</b> _____		\$ <u>53,670</u>	\$ <u>52,429</u>



UTILITY NAME: Zachary Taylor Camping and Lodge, Inc.

YEAR OF REPORT  
DECEMBER 31, 2008

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>82,504</u>	\$ _____	\$ <u>82,504</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ <u>82,504</u>	\$ _____	\$ <u>82,504</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>34,430</u>	\$ _____	\$ <u>34,430</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>1,230</u>	\$ _____	\$ <u>1,230</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ <u>1,230</u>	\$ _____	\$ <u>1,230</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ <u>679</u>	\$ _____	\$ <u>679</u>
Cost of removal _____	_____	<u>389</u>	_____	<u>389</u>
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ <u>1,068</u>	\$ _____	\$ <u>1,068</u>
Balance End of Year _____	\$ _____	\$ <u>34,592</u>	\$ _____	\$ <u>34,592</u>

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, <b>2008</b>
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**CAPITAL STOCK ( 201 - 204 )**

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

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>(29,773)</u>
Changes during the year (Specify): <u>2008 NI</u>	_____	<u>3,549</u>
_____	_____	_____
Balance end of year _____	\$ _____	\$ <u>(26,224)</u>

**PROPRIETARY CAPITAL ( 218 )**

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

**LONG TERM DEBT ( 224 )**

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>OWHEAS DEMAND NOTE</u>	_____	_____	\$ <u>73,031</u>
_____	_____	_____	_____
Total _____	_____	_____	\$ <u>73,031</u>

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$ N/A	\$ _____	\$ _____	\$ _____
State income Tax	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax	_____	_____	_____	_____
Local property tax	_____	3,554	_____	3,554
Regulatory assessment fee	_____	2,207	_____	2,207
Other (Specify)	_____	_____	_____	_____
PAYROLL TAXES	_____	1,102	_____	1,102
Total Tax Expense	\$ N/A	\$ 6,863	\$ _____	\$ 6,863

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
J.C. WHITTECK - OP	\$ _____	\$ 9,000	OPERATOR SERVICES
ZACHARY TAYLOR CAMP	\$ _____	\$ 6,000	OFFICE RENT
FLORIDA POWER	\$ _____	\$ 2,621	PURCHASED POWER
DAVIS SUPPLY	\$ _____	\$ 2,002	MATERIALS SUPPLY
JC WHITTECK - LABS	\$ _____	\$ 1,620	TESTING SERVICES
COOKES ENVIRONMENT	\$ _____	\$ 840	SLUDGE HAULING
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year <u>NONE</u>	\$ <u>N/A</u>	\$ <u>0</u>	\$ <u>0</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ <u>N/A</u>	\$ <u>0</u>	\$ <u>0</u>

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
<u>NONE</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____	_____	\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year <u>NONE</u>	\$ <u>N/A</u>	\$ <u>0</u>	\$ <u>0</u>
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>N/A</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: Zachary Taylor Camping and Lodge, Inc.

YEAR OF REPORT DECEMBER 31, <u>2008</u>
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**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

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

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

UTILITY NAME: Zachary Taylor Camping and Lodge, Inc.

YEAR OF REPORT  
DECEMBER 31, 2008

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ <u>N/A</u>	\$ _____	\$ _____	\$ _____	\$ <u>N/A</u>
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

<p><u>N/A</u></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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# **WATER OPERATING SECTION**

**Note: This utility is a wastewater only service; therefore, Pages W-1 through W-7 have been omitted from this report.**

Zachary Taylor Camping and Lodge, Inc.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	<u>34,375</u>	_____	_____	<u>34,375</u>
354	Structures and Improvements _____	_____	_____	_____	_____
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	<u>46,727</u>	_____	<u>679</u>	<u>46,048</u>
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	<u>906</u>	_____	<u>906</u>
380	Treatment and Disposal Equipment _____	_____	_____	_____	_____
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	<u>1,175</u>	_____	<u>1,175</u>
390	Office Furniture and Equipment _____	_____	_____	_____	_____
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ <u>81,102</u>	\$ <u>2,081</u>	\$ <u>679</u>	\$ <u>82,504*</u>

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



Zachary Taylor Camping and Lodge, Inc.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Accl. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (i-g+h-i)
354	Structures and Improvements		%		\$	\$		\$
355	Power Generation Equipment		%					
360	Collection Sewers - Force		%					
361	Collection Sewers - Gravity	40	%	2.5	34,430	1,068	1,166	34,528
362	Special Collecting Structures		%					
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment	18	%	5.56	NEW		25	25
380	Treatment and Disposal Equipment		%					
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	15	%	6.67	NEW		39	39
390	Office Furniture and Equipment		%					
391	Transportation Equipment		%					
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment		%					
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				\$ 34,430	\$ 1,068	\$ 1,230	\$ 34,592

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

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 7,752
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	1,200
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	2,340
715	Purchased Power	2,621
716	Fuel for Power Production	
718	Chemicals	2,465
720	Materials and Supplies	333
730	Contractual Services:	
	Billing	9,000
	Professional	297
	Testing	3,065
	Other	1,220
740	Rents	6,000
750	Transportation Expense	120
755	Insurance Expense	600
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	387
	Total Wastewater Operation And Maintenance Expense	\$ 37,400 *

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	88	88	88
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)			74	131	131
Total			162	219	219

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

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

PUMPING EQUIPMENT

Lift Station Number	1	2				
Make or Type and nameplate data on pump	BARNES	BARNES				
Year installed	2003	2003				
Rated capacity	95	95 GPH				
Size	1 HP	1 HP				
Power:						
Electric	230 V	230 V				
Mechanical						
Nameplate data of motor						

SERVICE CONNECTIONS

Size (inches)	COMPO 4"					
Type (PVC, VCP, etc.)	PVC					
Average length						
Number of active service connections						
Beginning of year	88					
Added during year	-					
Retired during year	-					
End of year	88					
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS

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

MANHOLES

Size (inches)	24			
Type of Manhole				
Number of Manholes:				
Beginning of year	7			
Added during year				
Retired during year				
End of Year	7			

UTILITY NAME: Zachary Taylor Camping and Lodge, Inc. \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

SYSTEM NAME: \_\_\_\_\_

TREATMENT PLANT

Manufacturer _____			
Type _____	EXTENDED AIR		
"Steel" or "Concrete" _____	CONCRETE		
Total Permitted Capacity _____	40,000 GPD		
Average Daily Flow _____			
Method of Effluent Disposal _____	2 PERCOLATION POND S		
Permitted Capacity of Disposal _____			
Total Gallons of Wastewater treated _____	594,300		

MASTER LIFT STATION PUMPS

Manufacturer _____	INFORMATION NOT AVAILABLE			
Capacity (GPM's) _____	AT THIS TIME			
Motor _____				
Manufacturer _____				
Horsepower _____				
Power (Electric or Mechanical) _____				

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	0.52 MGD		52,000
February _____	0.696 MGD		69,600
March _____	0.682 MGD		68,200
April _____	0.524 MGD		52,400
May _____	0.361 MGD		36,100
June _____	0.336 MGD		33,600
July _____	0.394 MGD		39,400
August _____	0.516 MGD		51,600
September _____	0.356 MGD		35,600
October _____	0.326 MGD		32,600
November _____	0.448 MGD		44,800
December _____	0.819 MGD		81,900
Total for year _____	5.943 MGD		594,300

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

UTILITY NAME: Zachary Taylor Camping and Lodge, Inc.  
SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

GENERAL 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. 219
2. Maximum number of ERCs\* which can be served. 225 APPROX
3. Present system connection capacity (in ERCs\*) using existing lines. UNKNOWN AT THIS TIME
4. Future connection capacity (in ERCs\*) upon service area buildout. UNKNOWN AT THIS TIME
5. Estimated annual increase in ERCs\*. NONE
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
NONE
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? UNKNOWN  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? NO  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? UNKNOWN
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # FILE\* FLA 013910-002-DW3P

\* An ERC is determined based on 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 SFR 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/280 gallons per day).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class C**

Company:

For the Year Ended December 31, 2008

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 49,042	\$ 49,042	\$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 49,042</b>	<b>\$ 49,042</b>	<b>\$ -0-</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 49,042</b>	<b>\$ 49,042</b>	<b>\$ -0-</b>

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

# CERTIFICATION OF ANNUAL REPORT

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

- YES  NO  1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
- YES  NO  2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES  NO  3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the 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 report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

**Items Certified**

1.  2.  3.  4.



\_\_\_\_\_  
(signature of Chief Executive Officer of the utility) \*

Date: \_\_\_\_\_

1.  2.  3.  4.

\_\_\_\_\_  
(signature of Chief Financial Officer of the utility) \*

Date: \_\_\_\_\_

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

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