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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

SU876-10-AR  
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**



REGULATION  
11 MAR 21 PM 1:56  
PUBLIC SERVICE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2010**

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# **FINANCIAL SECTION**

YEAR: 2010

REPORT OF  
Zachary Taylor Camping & Lodge,  
Inc.

(EXACT NAME OF UTILITY)

2995 HIGHWAY 441 SE,  
OKEECHOBEE, FL 34974

Mailing Address

SAME

Street Address

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. \_\_\_\_\_

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: 2995 HIGHWAY 441 SE,  
OKEECHOBEE, FL 34794

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

CONTACTS

| Name   | Title   | Principal Business Address                               | Salary Charged Utility |
|--|---|--|------------------------|
| Person to send correspondence:<br>CHRIS FREED            | GENERAL MANAGER   | SAME AS UTILITY  |                        |
| Person who prepared this report:<br>ROBERT F. DODRILL SR | UTILITY CONSULTANT  | 2307 AMHERST AVE<br>ORLANDO, FL 32804                    |                        |
| Officers and Managers:<br>CHRISTOPHER FREED              | UTILITY MANAGER<br>ZACHARY TAYLOR<br>CAMPING AND<br>LODGE, INC. | 2995 HIGHWAY 441<br>SOUTHEAST<br>OKEECHOBEE, FL<br>34974 | \$ 663                 |

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 |
|-------------------|------------------------------|--|------------------------|
| CHARLES FREED     | 90 %                         | 2995 HIGHWAY 441<br>SOUTHEAST<br>OKEECHOBEE, FL<br>34974 | \$ 1,200               |
| CHRISTOPHER FREED | 10 %                         |  | \$ -                   |

Zachary Taylor Camping & Lodge,  
Inc.

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

YEAR OF REPORT  
DECEMBER 31, 2010

INCOME STATEMENT

| Account Name                                      | Ref. Page  | Water    | Wastewater | Other    | Total Company |
|---|------------|----------|------------|----------|---------------|
| Gross Revenue:                                    |            |          |            |          |               |
| Residential -----                                 |            | \$ _____ | \$ 51,045  | \$ _____ | \$ 51,045     |
| Commercial -----                                  |            | _____    | _____      | _____    | _____         |
| Industrial -----                                  |            | _____    | _____      | _____    | _____         |
| Multiple Family -----                             |            | _____    | _____      | _____    | _____         |
| Guaranteed Revenues -----                         |            | _____    | _____      | _____    | _____         |
| Other (Specify) -----                             |            | _____    | _____      | _____    | _____         |
| Total Gross Revenue -----                         |            | \$ _____ | \$ 51,045  | \$ _____ | \$ 51,045     |
| Operation Expense (Must tie to pages W-3 and S-3) | W-3<br>S-3 | \$ _____ | \$ 40,907  | \$ _____ | \$ 40,907     |
| Depreciation Expense -----                        | F-5        | _____    | 1,530      | _____    | 1,530         |
| CIAC Amortization Expense -----                   | F-8        | _____    | - 0 -      | _____    | - 0 -         |
| Taxes Other Than Income -----                     | F-7        | _____    | 5,463      | _____    | 5,463         |
| Income Taxes -----                                | F-7        | _____    | - 0 -      | _____    | - 0 -         |
| Total Operating Expense                           |            | \$ _____ | 47,900     | _____    | \$ 47,900     |
| Net Operating Income (Loss)                       |            | \$ _____ | \$ 3,145   | \$ _____ | \$ 3,145      |
| Other Income:                                     |            |          |            |          |               |
| Nonutility Income -----                           |            | \$ _____ | \$ _____   | \$ _____ | \$ _____      |
| -----   |            | _____    | _____      | _____    | _____         |
| Other Deductions:                                 |            |          |            |          |               |
| Miscellaneous Nonutility Expenses -----           |            | \$ _____ | \$ _____   | \$ _____ | \$ _____      |
| Interest Expense -----                            |            | _____    | _____      | _____    | _____         |
| -----   |            | _____    | _____      | _____    | _____         |
| -----   |            | _____    | _____      | _____    | _____         |
| Net Income (Loss)                                 |            | \$ _____ | \$ 3,145   | \$ _____ | \$ 3,145      |

UTILITY NAME: Zachary Taylor Camping & Lodge, Inc.

YEAR OF REPORT  
DECEMBER 31, 2010

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>83,913</u>   | \$ <u>83,913</u>   |
| Accumulated Depreciation and Amortization (108) -----              | F-5,W-2,S-2    | <u>32,718</u>      | <u>31,188</u>      |
| Net Utility Plant -----  |                | \$ <u>51,195</u>   | \$ <u>52,725</u>   |
| Cash -----   |                | <u>879</u>         | <u>879</u>         |
| Customer Accounts Receivable (141) -----                           |                | <u>4,879</u>       | <u>4,879</u>       |
| Other Assets (Specify): -----                                      |                |                    |                    |
| -----  |                |                    |                    |
| -----  |                |                    |                    |
| Total Assets -----   |                | \$ <u>56,953</u>   | \$ <u>58,483</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>(33,081)</u>    | <u>(36,226)</u>    |
| Proprietary Capital (Proprietary and Partnership only) (218) ----- | F-6            |                    |                    |
| Total Capital -----  |                | \$ <u>(33,081)</u> | \$ <u>(36,226)</u> |
| Long Term Debt (224) -----   | F-6            | \$ <u>84,571</u>   | \$ <u>87,962</u>   |
| Accounts Payable (231) -----                                       |                |                    |                    |
| Notes Payable (232) -----  |                |                    |                    |
| Customer Deposits (235) -----                                      |                |                    |                    |
| Accrued Taxes (236) -----  |                | <u>5,463</u>       | <u>6,747</u>       |
| Other Liabilities (Specify) -----                                  |                |                    |                    |
| -----  |                |                    |                    |
| -----  |                |                    |                    |
| Advances for Construction -----                                    |                |                    |                    |
| Contributions in Aid of Construction - Net (271-272) -----         | F-8            | <u>-0-</u>         | <u>-0-</u>         |
| Total Liabilities and Capital -----                                |                | \$ <u>56,953</u>   | \$ <u>58,483</u>   |

Zachary Taylor Camping & Lodge,  
Inc.

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

YEAR OF REPORT  
DECEMBER 31, 2010

**GROSS UTILITY PLANT**

| Plant Accounts:<br>(101 - 107) inclusive     | Water    | Wastewater       | Plant other<br>than<br>Reporting<br>Systems | Total            |
|--|----------|------------------|---|------------------|
| Utility Plant in Service (101)               | \$ _____ | \$ <u>83,913</u> | \$ _____                                    | \$ <u>83,913</u> |
| Construction Work in Progress<br>(105) _____ | _____    | _____            | _____                                       | _____            |
| Other (Specify) _____                        | _____    | _____            | _____                                       | _____            |
| _____  | _____    | _____            | _____                                       | _____            |
| _____  | _____    | _____            | _____                                       | _____            |
| Total Utility Plant _____                    | \$ _____ | \$ <u>83,913</u> | \$ _____                                    | \$ <u>83,913</u> |

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

| Account 108                                       | Water    | Wastewater       | Other than<br>Reporting<br>Systems | Total            |
|---|----------|------------------|------------------------------------|------------------|
| Balance First of Year _____                       | \$ _____ | \$ <u>31,188</u> | \$ _____                           | \$ <u>31,188</u> |
| <b>Add Credits During Year:</b>                   |          |                  |                                    |                  |
| Accruals charged to<br>depreciation account _____ | \$ _____ | \$ <u>1,530</u>  | \$ _____                           | \$ <u>1,530</u>  |
| Salvage _____                                     | _____    | _____            | _____                              | _____            |
| Other Credits (specify) _____                     | _____    | _____            | _____                              | _____            |
| _____   | _____    | _____            | _____                              | _____            |
| Total Credits _____                               | \$ _____ | \$ <u>32,718</u> | \$ _____                           | \$ <u>32,718</u> |
| <b>Deduct Debits During Year:</b>                 |          |                  |                                    |                  |
| Book cost of plant<br>retired _____               | \$ _____ | \$ _____         | \$ _____                           | \$ _____         |
| Cost of removal _____                             | _____    | _____            | _____                              | _____            |
| Other debits (specify) _____                      | _____    | _____            | _____                              | _____            |
| _____   | _____    | _____            | _____                              | _____            |
| Total Debits _____                                | \$ _____ | \$ <u>-0-</u>    | \$ _____                           | \$ <u>-0-</u>    |
| Balance End of Year _____                         | \$ _____ | \$ <u>32,718</u> | \$ _____                           | \$ <u>32,718</u> |

UTILITY NAME: Zachary Taylor Camping & Lodge, Inc.

YEAR OF REPORT  
DECEMBER 31, 2010

TAX EXPENSE

| (a)                             | Water (b) | Wastewater (c)  | Other (d) | Total (e)       |
|---------------------------------|-----------|-----------------|-----------|-----------------|
| Income Taxes:                   |           |                 |           |                 |
| Federal income tax -----        | \$ _____  | \$ _____        | \$ _____  | \$ _____        |
| State income Tax -----          | _____     | _____           | _____     | _____           |
| Taxes Other Than Income:        |           |                 |           |                 |
| State ad valorem tax -----      | _____     | _____           | _____     | _____           |
| Local property tax -----        | _____     | 2,121           | _____     | 2,121           |
| Regulatory assessment fee ----- | _____     | 2,297           | _____     | 2,297           |
| Other (Specify) -----           | _____     | _____           | _____     | _____           |
| <u>PAYROLL TAXES</u>            | _____     | 1,044           | _____     | 1,044           |
| <u>ROUNDING</u>                 | _____     | 1               | _____     | 1               |
| Total Tax Expense -----         | \$ _____  | \$ <u>5,463</u> | \$ _____  | \$ <u>5,463</u> |

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       |
|------------------------------|--------------|-------------------|------------------------------|
| <u>ZACHARY TAYLOR CAMP</u>   | \$ _____     | \$ <u>6,000</u>   | <u>RENT FOR UTILITY OFF.</u> |
| <u>JC WHITECK BILLING</u>    | \$ _____     | \$ <u>9,000</u>   | <u>BILLING SVCS</u>          |
| <u>" " TESTING</u>           | \$ _____     | \$ <u>1,900</u>   | <u>TESTING</u>               |
| <u>" " CONST</u>             | \$ _____     | \$ <u>1,449</u>   | <u>REPAIR &amp; MAINT</u>    |
| <u>SPEEDY ROOFS INC.</u>     | \$ _____     | \$ <u>1,080</u>   | <u>SLUDGE HAULING</u>        |
| <u>FLA POWER &amp; LIGHT</u> | \$ _____     | \$ <u>2,538</u>   | <u>PURCHASED POWER</u>       |
| <u>A&amp;D WATER SYSTEMS</u> | \$ _____     | \$ <u>1,403</u>   | <u>CHEMICALS</u>             |



UTILITY NAME: Zachary Taylor Camping & Lodge, Inc.

YEAR OF REPORT  
DECEMBER 31, 2010

**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 _____                                      | \$ _____     | \$ ( 36,226 )   |
| Changes during the year (Specify):<br><u>2010 NET OP. INCOME</u> | _____        | <u>3,145</u>    |
| _____  | _____        | _____           |
| Balance end of year _____  | \$ _____     | \$ ( 33,081 )   |

**PROPRIETARY CAPITAL ( 218 )**

|  | Proprietor Or Partner | Partner        |
|--|-----------------------|----------------|
| Balance first of year _____                          | \$ _____              | \$ _____       |
| Changes during the year (Specify):<br>_____<br>_____ | _____<br>_____        | _____<br>_____ |
| 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>DEBT TO CHARLES FRED FAMILY</u>  | _____    | _____      | \$ <u>84,571</u>                 |
| _____   | _____    | _____      | _____                            |
| Total _____   | _____    | _____      | \$ <u>84,571</u>                 |

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

YEAR OF REPORT  
DECEMBER 31, 2010

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

| (a)                                     | Water (b)     | Wastewater (c) | Total (d)      |
|---|---------------|----------------|----------------|
| 1) Balance first of year _____          | \$ <u>N/A</u> | \$ <u>NONE</u> | \$ <u>NONE</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>NONE</u> | \$ <u>NONE</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         | Water    | Wastewater |
| _____   | _____                 | \$ _____                      | \$ _____ | \$ _____   |
| _____   | _____                 | _____                         | _____    | _____      |
| _____   | _____                 | _____                         | _____    | _____      |
| Total Credits During Year (Must agree with line # 2 above.) _____   |                       |                               | \$ _____ | \$ _____   |

**ACCUMULATED AMORTIZATION OF CIAC (272)**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2010

**SCHEDULE "A"**

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

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

(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: | _____   |



# **WATER OPERATING SECTION**

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

**WASTEWATER  
OPERATING  
SECTION**

Zachary Taylor Camping & Lodge,  
Inc.

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

YEAR OF REPORT  
DECEMBER 31, 2010

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>41,822</u>     | _____         | _____           | <u>41,822</u>      |
| 362           | Special Collecting Structures           | _____             | _____         | _____           | _____              |
| 363           | Services to Customers                   | _____             | _____         | _____           | _____              |
| 364           | Flow Measuring Devices                  | _____             | _____         | _____           | _____              |
| 365           | Flow Measuring Installations            | _____             | _____         | _____           | _____              |
| 370           | Receiving Wells                         | <u>5,635</u>      | _____         | _____           | <u>5,635</u>       |
| 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>83,913</u>  | \$ _____      | \$ _____        | \$ <u>83,913</u> * |

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

UTILITY NAME: Zachary Taylor Camping & Lodge, Inc.

YEAR OF REPORT  
DECEMBER 31, 2010

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

| Acct. No. (a) | Account (b)                             | Average Service Life in Years (c) | Average Salvage in Percent (d) | Depr. Rate Applied (e) | Accumulated Depreciation Balance Previous Year (f) | Debits (g) | Credits (h) | Accum. Depr. Balance End of Year (f-g+h=i) (i) |
|---------------|---|-----------------------------------|--------------------------------|------------------------|--|------------|-------------|--|
| 354           | Structures and Improvements             |                                   | %                              | %                      | \$   |            |             |  |
| 355           | Power Generation Equipment              |                                   | %                              | %                      |  |            |             |  |
| 360           | Collection Sewers - Force               |                                   | %                              | %                      |  |            |             |  |
| 361           | Collection Sewers - Gravity             | 40                                |                                | 2.5                    | 30,893   |            | 1,165       | 32,058   |
| 362           | Special Collecting Structures           |                                   | %                              | %                      |  |            |             |  |
| 363           | Services to Customers                   |                                   | %                              | %                      |  |            |             |  |
| 364           | Flow Measuring Devices                  |                                   | %                              | %                      |  |            |             |  |
| 365           | Flow Measuring Installations            |                                   | %                              | %                      |  |            |             |  |
| 370           | Receiving Wells                         |                                   | %                              | 3.64                   | 103  |            | 235         | 338  |
| 371           | Pumping Equipment                       | 18                                |                                | 5.56                   | 75   |            |             | 126  |
| 380           | Treatment and Disposal Equipment        |                                   | %                              | %                      |  |            |             |  |
| 381           | Plant Sewers                            |                                   | %                              | %                      |  |            |             |  |
| 382           | Outfall Sewer Lines                     |                                   | %                              | %                      |  |            |             |  |
| 389           | Other Plant and Miscellaneous Equipment | 15                                |                                | 6.67                   | 117  |            | 79          | 196  |
| 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                                  |                                   |                                |                        | \$ 31,188  | \$         | \$ 1,530    | \$ 32,718 *                                    |

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



Zachary Taylor Camping & Lodge,  
Inc.

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

YEAR OF REPORT  
DECEMBER 31, 2010

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

| Acct. No. | Account Name  | Amount     |
|-----------|---|------------|
| 701       | Salaries and Wages - Employees                                      | \$ 8,602   |
| 703       | Salaries and Wages - Officers, Directors, and Majority Stockholders | 1,863      |
| 704       | Employee Pensions and Benefits                                      |            |
| 710       | Purchased Wastewater Treatment                                      |            |
| 711       | Sludge Removal Expense  |            |
| 715       | Purchased Power   | 3,800      |
| 716       | Fuel for Power Production   | 2,538      |
| 718       | Chemicals   |            |
| 720       | Materials and Supplies  | 1,403      |
| 730       | Contractual Services:   | 100        |
|           | Billing   | 9,558      |
|           | Professional  | 1,579      |
|           | Testing   | 1,900      |
|           | Other   | 2,457      |
| 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                  | \$ 40,907* |

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

WASTEWATER CUSTOMERS

| Description<br>(a)                     | Type of Meter **<br>(b) | Equivalent Factor<br>(c) | Number of Active Customers |                    | Total Number of Meter Equivalents<br>(c x e)<br>(f) |
|--|-------------------------|--------------------------|----------------------------|--------------------|---|
|  |                         |                          | Start of Year<br>(d)       | End of Year<br>(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<br>Other (Specify) |                         | Flat Rate<br>@ 23.54     | 125                        | 113                | 113   |
| Total                                  |                         |                          | 213                        | 201                | 201   |

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

Zachary Taylor Camping & Lodge,  
Inc.

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

YEAR OF REPORT  
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PUMPING EQUIPMENT

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

SERVICE CONNECTIONS

|   |             |       |       |       |       |       |
|---|-------------|-------|-------|-------|-------|-------|
| Size (inches) _____   | COHD0<br>4" | _____ | _____ | _____ | _____ | _____ |
| Type (PVC, VCP, etc.) _____                                 | PVC         | _____ | _____ | _____ | _____ | _____ |
| Average length _____  | _____       | _____ | _____ | _____ | _____ | _____ |
| Number of active service connections _____                  | 88          | _____ | _____ | _____ | _____ | _____ |
| Beginning of year _____                                     | 88          | _____ | _____ | _____ | _____ | _____ |
| Added during year _____                                     | _____       | _____ | _____ | _____ | _____ | _____ |
| Retired during year _____                                   | _____       | _____ | _____ | _____ | _____ | _____ |
| End of year _____   | 88          | _____ | _____ | _____ | _____ | _____ |
| Give full particulars concerning inactive connections _____ | NONE        | _____ | _____ | _____ | _____ | _____ |

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     | _____ | _____ | _____ |

Zachary Taylor Camping and Lodge, Inc.

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

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

YEAR OF REPORT  
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**TREATMENT PLANT**

|  |                          |  |  |
|--|--------------------------|--|--|
| Manufacturer _____                           |                          |  |  |
| Type _____                                   |                          |  |  |
| "Steel" or "Concrete" _____                  | EXTENDED AIR<br>CONCRETE |  |  |
| Total Permitted Capacity _____               | 40,000 GPD               |  |  |
| Average Daily Flow _____                     |                          |  |  |
| Method of Effluent Disposal _____            | 3 PERC POUNDS            |  |  |
| Permitted Capacity of Disposal _____         |                          |  |  |
| Total Gallons of<br>Wastewater treated _____ | 498,900                  |  |  |

**MASTER LIFT STATION PUMPS**

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

**PUMPING WASTEWATER STATISTICS**

| Months               | Gallons of Treated Wastewater | Effluent Reuse Gallons to Customers | Effluent Gallons Disposed of on site |
|----------------------|-------------------------------|-------------------------------------|--------------------------------------|
| January _____        | 60.1                          |                                     | 60.1                                 |
| February _____       | 49.0                          |                                     | 49.0                                 |
| March _____          | 56.3                          |                                     | 56.3                                 |
| April _____          | 61.6                          |                                     | 61.6                                 |
| May _____            | 32.8                          |                                     | 32.8                                 |
| June _____           | 25.2                          |                                     | 25.2                                 |
| July _____           | 37.4                          |                                     | 37.4                                 |
| August _____         | 47.1                          |                                     | 47.1                                 |
| September _____      | 37.3                          |                                     | 37.3                                 |
| October _____        | 33.6                          |                                     | 33.6                                 |
| November _____       | 27.9                          |                                     | 27.9                                 |
| December _____       | 30.6                          |                                     | 30.6                                 |
| Total for year _____ | 498.9                         |                                     | 498.9                                |

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

N/A

UTILITY NAME: Zachary Taylor Camping and Lodge, Inc.

YEAR OF REPORT  
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SYSTEM NAME: \_\_\_\_\_

**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. 201
2. Maximum number of ERCs\* which can be served. 225 APPROX
3. Present system connection capacity (in ERCs\*) using existing lines. 225 APPROX
4. Future connection capacity (in ERCs\*) upon service area buildout. NONE
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? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? NO  
If so, what are the utility's plans to comply with this requirement? N/A
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 # FLA 013910

\* 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).

Zachary Taylor Camping and Lodge, Inc.

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

YEAR OF REPORT  
DECEMBER 31, 2010

# 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.

