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**Public Service Commission**  
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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

# ***ANNUAL REPORT***

OF

\_\_\_\_\_  
SU595-09-AR  
BFF Corp.  
P. O. Box 5220  
Ocala, FL 34478-5220

Submitted To The

**STATE OF FLORIDA**



REGISTRATION  
ECONOMIC REGULATION

10 MAR -3 AM 7:53

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, \_\_\_\_\_**

## 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 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 preceeding 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". (USOA)

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

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

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

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

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

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

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

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

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

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

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

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

UTILITY NAME **BFF CORP.**

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BFF CORP.

# FINANCIAL SECTION

**REPORT OF**

**BFF CORP.  
PO BOX 5220  
OCALA, FL 34478-5220**

1410 NE 8th Ave    MARION COUNTY

Telephone Number 352-622-4949

Date Utility First Organized    Sep-83

Fax Number 352-732-4366

E-Mail Address **charlie@alternativephone.com**

Sunshine State One-Call of Florida, Inc. Member No. **MIR598**

Filed with the Internal Revenue Service as 1120S Corporation

Name, Address and phone where records are located    1410 NE 8th Ave    Ocala, FL 34470  
(352) 622-4949

Subdivision where service is provided:    Sandlin Woods, Village of Ascot Heath, Forrest Villas I & II

**CONTACTS**

Name	Title	Principal Business Address	Salary Charged
Person to send Correspondence Charles deMenzes	Asst Secretary	1410 NE 8th Ave Ocala, FL 34470	
Person who prepared this report Charles deMenzes	Asst Secretary	1410 NE 8th Ave Ocala, FL 34470	12000
Officers and Managers			
Robert Biernbaum	President	8940 SW 67th Ave Miami, FL 33156	12000
Deena Biernbaum	Secretary	Same	

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 of Ownership in Utility	Principal Business Address	Salary Charged
Robert Biernbaum - Trustee	51%	8940 SW 67th Ave Miami, FL 33156	
Charles deMenzes Revocable Trust	49%	1410 NE 8th Ave Ocala, FL 34470	

## INCOME STATEMENT

ACCOUNT NAME	REF Page	WATER N/A	WASTEWATER	OTHER	TOTAL COMPANY
Gross Revenue					
Residential			63,603		63,603
Commercial					
Other (Write offs)			(832)		(832)
Turn on Charges					
Total Gross Revenue			62,771		62,771
Operation Expense (Must tie to Pages W-3 & S-3)	W-3 S-3		51,046		51,046
Depreciation Expense	F-5		8,105		8,105
Amortization Expense	F-8		(1,233)		(1,233)
Plant Abandonment Amortization			15,047		15,047
Taxes other than Income	F-7		2,338		2,338
Total Operating Expenses			75,303		75,303
Net Operating Income (Loss)			(12,532)		(12,532)
Other Income: Non Utility Income					
Other Deductions:					
Interest Expense			2,957		2,957
DEP Consent Decree					-
Loan Cost Amortization			203		203
Net Income (Loss)			(15,692)		(15,692)

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105)	F-5,W-1,S-1	249,926	249,926
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-2	(112,171)	(104,066)
Net Utility Plant:		137,755	145,860
Cash		1,924	1,829
Customer Accts Receivable (141)		8,093	7,712
Other Assets			
Utility Deposit			
Unamortized Debt Discount		237	442
Retired Assets, Net of Amortization		41,971	57,019
Total Assets		189,980	212,862
Liabilities & Capital			
Common Stock Issued (201)	F-6	1,000	1,000
Stockholder Loan		12,000	12,000
Other Paid in Capital (211)		252,234	252,234
Retained Earnings (215)	F-6	(294,721)	(279,029)
Total Capital		(29,487)	(13,795)
Long Term Debt (224)	F-6	191,895	197,294
Accounts Payable (231)		-	
Notes Payable (232)			
Customer Deposits (235)		1,700	1,880
Accrued Taxes (236)		2,211	2,589
Other Liabilities (Specify)			
Stockholder Loan			
Contributions in Aid of Construction-Net (271-272)	F-8	23,661	24,894
Total Liabilities & Capital		189,980	212,862



UTILITY NAME **BFF CORP.**

<p><b>YEAR OF REPORT</b> December 31, 2009</p>
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**GROSS UTILITY PLANT**

Plant Accounts (101-107) Inclusive	Water N/A	Wastewater	Total
Utility Plant in Service (101)		249,926	249,926
Additions to Plant		-	-
<b>Total Utility Plant</b>		<b>249,926</b>	<b>249,926</b>

**ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT**

Account (108)	Water N/A	Wastewater	Total
Balance first of Year		104,066	104,066
Add Credits During Year			
Accruals charged to Depreciation Account		8,105	8,105
Total Credits		8,105	8,105
Deduct Debits During Year			
<b>Balance End of year</b>		<b>112,171</b>	<b>112,171</b>

UTILITY NAME **BFF CORP.**

<b>YEAR OF REPORT</b> December 31, 2009
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**CAPITAL STOCK (201-204)**

	Common Stock	Preferred Stock
Par or stated value per share	1.00	
Shares authorized	1,000	
Shares issued and outstanding	1,000	
Total par value of stock issued	1,000	
Dividends declared per share for year	-	

**RETAINED EARNINGS (215)**

	Appropriated	Un-Appropriated
Balance first of year		(279,029)
Changes during the year (specify)		
Less Current Year operating profit		(15,692)
Accounting transfer to Capital Acct		
Balance End of year		(294,721)

**LONG TERM DEBT (224)**

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal per Balance Sheet Date
	Rate	Pymts	
Wachovia Bank	9.25	180	17,321
M.I.R.A. International, Inc.		Deferred	71,574
R. Birenbaum		Deferred	49,500
C. deMenzes		Deferred	53,500
Total			191,895

UTILITY NAME **BFF CORP.**

<b>YEAR OF REPORT</b> December 31, 2009
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**TAXES PAID**

	Water N/A (b)	Wastewater ©	Other (d)	Total (e)
Income Taxes:				-
Federal income tax _____				-
State income Tax _____				-
Taxes Other Than Income:				-
State ad valorem tax _____		128		128
Payroll Tax Expense _____				-
Other tax _____				-
Regulatory assessment fee _____		2,210		2,210
Other (Specify) _____				-
_____				-
_____				-
<b>Total Tax Expense</b> _____	0	2,338	-	2,338

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning 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
MIRA International, Inc.	N/A	7,343	Management & Maintenance
Lighthouse CPA's PA		1,225	Accounting Fees

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater ©	Total (d)
1) Balance first of year		37,796	37,796
2) Add Credits during year			
3) Total		37,796	37,796
5) Balance end of year		37,796	37,796
6) Less Accumulated Amortization		(14,135)	(14,135)
7) Net CIAC		23,661	23,661

ACCUMULATED AMORTIZATION OF CIAC

	Water N/A	Wastewater	Total
Balance First of Year		12,902	12,902
Add Credits During Year		1,233	1,233
Deduct Debits During Year			
Balance End of Year (must agree with line #6 above)		14,135	14,135

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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Schedule "A"

Schedule of Cost of Capital used for AFUDC Calculation

**N/A**

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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Schedule "B"

Schedule of Capital Structure Adjustments

**N/A**

UTILITY NAME BFF Corp.

# WATER OPERATING SECTION

N/A

BFF CORP.

# WASTEWATER OPERATING SECTION



UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT NO. (a)	ACCOUNT DESCRIPTION (b)	PREVIOUS YEAR ©	ADDITIONS (d)	DELETIONS (e)	CURRENT YEAR (f)
350	UNAMORTIZED DEBT DISCOUNT	-			-
351	ORGANIZATION	2,411			2,411
352	FRANCHISES	-			-
353	LAND AND LAND RIGHTS	1,579			1,579
354	STRUCTURES & IMPROVEMENTS	8,240			8,240
360	FORCE MAIN COLLECTION LINES	110,323			110,323
361	GRAVITY FEED COLLECTION LINES	77,795			77,795
362	SPECIAL COLLECTION STRUCTURES	15,166			15,166
363	SERVICES	6,219			6,219
365	FLOW MEASURING DEVICE	383			383
370	RECEIVING WELLS (MANHOLES & LIFT STATIONS)	27,810			27,810
380	TREATMENT & DISPOSAL EQUIP	-			-
382	OUTFALL SEWER LINES	-			-
389	OTHER PLANT & MISC EQUIPMENT				
398	PSC ADJUSTMENT				
	TOTALS	249,926	-	-	249,926

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

ACCT NO.	ACCOUNT DESCRIPTION	AVERAGE SERVICE LIFE	DEPR RATE APPLIED	ACCUM BALANCE PREV YR	DEBITS	CREDITS	ACCUM DEPR BALANCE
(a)	(b)	©	(d)	(e)	(f)	(g)	(h)
351	ORGANIZATION	40	2.5000	933		60	993
354	STRUCTURES & IMPROV	27	3.7037	1,475		305	1,780
360	FORCE MAIN COLL LINES	27	3.7037	34,481		4,086	38,567
361	GRAVITY FEED COLL LINES	40	2.5000	54,299		1,944	56,243
362	SPECIAL COLL STRUCTURES	37	2.7027	3,779		410	4,189
363	SERVICES	35	2.8571	1,951		177	2,128
365	FLOW MEASURING DEVICE	35	2.8751	88		11	99
370	RECEIVING WELLS (MH & LIFT STATIONS)	25	4.0000	7,060		1,112	8,172
380	TREATMENT & DISP EQUIP	18	5.5556	-			-
382	OUTFALL SEWER LINES	18	5.5556	-			-
398	PSC AUDIT ADJUSTMENT			-			-
	TOTALS			104,066		8,105	112,171

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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WASTEWATER OPERATION AND MAINTENANCE EXPENSE

ACCT NO.	ACCOUNT NAME	AMOUNT
701	SALARIES & WAGES EMPLOYEES	12,000
703	SALARIES & WAGES OFFICERS	12,000
710	PURCHASE WASTEWATER TREATMENT	13,649
711	SLUDGE REMOVAL EXPENSE	765
715	PURCHASED POWER	1,958
720	MATERIALS AND SUPPLIES	540
730	MANAGEMENT FEE	
731	CONTRACTUAL SERVICES - PROFESSIONAL	1,225
735	CONTRACTUAL SERVICES - TESTING	
736	CONTRACTUAL SERVICES - OTHER	7,343
755	INSURANCE	120
765	REGULATORY COMMISSION EXPENSE	
770	BANK SERVICE CHARGES	163
775	MISCELLANEOUS EXPENSE	778
775	MAINTENANCE EXPENSE	505
	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>	<b>51,046</b>

WASTEWATER CUSTOMERS

DESCRIPTION (a)	TYPE OF METER (b)	EQUIVALENT FACTOR ©	NUM OF ACTIVE CUSTOMERS		TOT NUMBER OF EQUIVALENT (c x e)
			START OF YR (d)	END OF YR (e)	
5/8"	D	1.0	109	107	107
3/4"	D	1.5			0
1"	D	2.5			0
2"	D	8.0			0
		<b>TOTAL</b>	<b>109</b>	<b>107</b>	<b>107</b>

UTILITY NAME **BFF CORP.**

<b>YEAR OF REPORT</b> December 31, 2009
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**PUMPING EQUIPMENT**

Lift Station Number	1	2	3
Name or Type and Nameplate data of pump	Peabody Barnes	Peabody Barnes	Peabody Barnes
Year Installed			
Rated Capacity			
Size			
Power	Electric	Electric	Electric
Nameplate Data of Motor			

**SERVICE CONNECTIONS**

Size (inches)
Type
Average Length
Number of Active Service Connections
Beginning of Year
Added during Year
Retired during Year
End of Year

**COLLECTING AND FORCE MAINS**

	Collecting Mains	Force Mains
Size (inches)	8"	4"
Type of Main	PVC	PVC
Length of Main (nearest foot)		
Beginning of Year	8189	2063
Added during Year	0	0
Retired during Year	0	0
End of Year	8189	9563
Age	30 years	avg 15 years

**MANHOLES**

Size (inches)	48"	30 years old
Number of Manholes	Concrete	
Beginning of Year	32	
Added during Year	0	
Retired during Year	0	
End of Year	32	

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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TREATMENT PLANT

Manufacturer Type Total Capacity Average Daily flow Total Gallons of Sewage treated
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MASTER LIFT STATION PUMPS

Manufacturer Capacity Motor: Mfr Horsepower Power (Electric or Mechanical)	7.5 HP Electric
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PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January	435,264	0	435,264
February	438,474	0	438,474
March	429,634	0	429,634
April	410,234	0	410,234
May	492,934	0	492,934
June	419,144	0	419,144
July	336,064	0	336,064
August	377,354	0	377,354
September	393,494	0	393,494
October	392,304	0	392,304
November	456,754	0	456,754
December	395,954	0	395,954
Total for Year	4,977,608	0	4,977,608

UTILITY NAME **BFF CORP.**

YEAR OF REPORT December 31, 2009
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**GENERAL WASTEWATER SYSTEM INFORMATION**

1. Present Number of ERC's \* being served 51
2. Maximum ERC's \*\* that system can efficiently serve 57
3. Present system connection capacity (in ERC'S) using existing lines.\_57
4. Future connection capacity (in ERC'S) upon service area buildout.\_57
5. Estimates annual increase in ERC'S \* 1
6. Discribe any plans and estimated completion date for any enlargements of this system.
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 the reuse feasibility study been completed? No  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? No
10. When did the company last file a capacity analysis report with DEP? 1999
11. If present systems do 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?
  - c. When will construction begin?
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? Yes
12. Department of Environmental Protection I.D. # FLA 012678

\* ERC = (Total Gallons Treated / 365 days / 280 Gallons per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment.

\*\* Total plant capacity/280 gallons

UTILITY NAME **BFF CORP.**

YEAR OF REPORT  
December 31, 2009

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

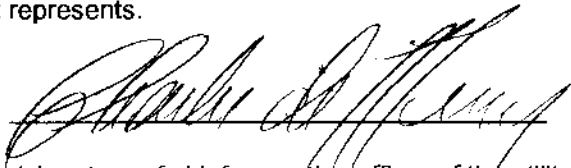
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

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)

1. 2. 3. 4. \_\_\_\_\_

(signature of chief financial officer of the utility)

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

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

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

Company: *BFF Corp.*

For the Year Ended December 31, *2009*

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <i>63,606</i>	\$ _____	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	<i>(832)</i>	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ <i>62,771</i></b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b><i>13,649</i></b>	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ <i>49,122</i></b>	<b>\$ _____</b>	<b>\$ _____</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).