

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$150,000 Each)

# **ANNUAL REPORT**

WS014  
BCD Industries, Inc.  
1254 South Bermuda Avenue  
Kissimmee, FL 34741-6389

49

122-W

089-S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1997**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 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 Water and Wastewater  
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 Water and Wastewater, 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)

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# FINANCIAL SECTION

REPORT OF

BCD Industries Inc

(EXACT NAME OF UTILITY)

1254 S. Bermuda Ave

Kissimmee FL 34741

Osceola

Mailing Address

Street Address

County

Telephone Number

407-846-0977/3055

Date Utility First Organized

1973

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:

Captin Kidds Blvd.

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Thomas E. Chalibour Jr</u>	<u>President</u>	<u>1254 S. Bermuda Kiss FL 34741</u>	
Person who prepared this report: <u>Debbie Houston</u>	<u>Office Manager</u>		
Officers and Managers:			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

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	Principle Business Address	Salary Charged Utility
<u>Thomas E. Chalibour Jr</u>	<u>100</u>	<u>1254 S. Bermuda Ave Kissimmee FL 34741</u>	\$ <u>28,055</u>
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

UTILITY NAME: BCD Industries, Inc

YEAR OF REPORT  
DECEMBER 31, 97

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 58,320.33	\$ 92,626.71	\$ _____	\$ 150,947.04
Commercial		_____	_____	_____	_____
Industrial		_____	_____	_____	_____
Multiple Family		_____	_____	_____	_____
Guaranteed Revenues		891.82	Ø	_____	891.82
Other (Specify)		_____	_____	_____	_____
Total Gross Revenue		\$ 59,212.15	\$ 92,626.71	\$ _____	\$ 151,838.86
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 51,030.62	\$ 66,847.39	\$ _____	\$ 117,878.01
Depreciation Expense	F-5	14,478.00	27,250.00	_____	41,728.00
CIAC Amortization Expense	F-8	(4764)	(8525)	_____	(13,289.00)
Taxes Other Than Income	F-7	10,132.00	10,499.00	_____	20,631.00
Income Taxes	F-7	Ø	Ø	_____	Ø
Total Operating Expense		\$ 70,876.62	\$ 96,071.39	\$ _____	\$ 166,948.01
Net Operating Income (Loss)		\$ (11,664.47)	\$ (3,444.68)	\$ _____	\$ (15,109.15)
Other Income:					
Nonutility Income		Ø	Ø	_____	Ø
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ 12,672.00	\$ 12,672.00	\$ _____	\$ 25,344.00
Interest Expense		_____	_____	_____	_____
Net Income (Loss)		\$ (31,474.00)	\$ 16,116.68	\$ _____	\$ (47,590.68)

UTILITY NAME: BCD Industries Inc

YEAR OF REPORT  
DECEMBER 31, 1997

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>821,635</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	_____	<u>(349,115)</u>
Net Utility Plant -----		\$ _____	\$ <u>472,520</u>
Cash -----		_____	<u>35,117</u>
Customer Accounts Receivable (141) -----		_____	<u>12,718</u>
Other Assets (Specify): -----		_____	<u>13,135</u>
-----		_____	_____
-----		_____	_____
Total Assets -----		\$ _____	\$ <u>533,490</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	_____	<u>450</u>
Preferred Stock Issued (204) -----	F-6	_____	<u>40,000</u>
Other Paid in Capital (211) -----		_____	<u>13,278</u>
Retained Earnings (215) -----	F-6	_____	_____
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	_____	_____
Total Capital -----		\$ _____	\$ <u>53,728</u>
Long Term Debt (224) -----	F-6	\$ _____	\$ _____
Accounts Payable (231) -----		_____	<u>222,638</u>
Notes Payable (232) -----		_____	<u>18,000</u>
Customer Deposits (235) -----		_____	<u>6,584</u>
Accrued Taxes (236) -----		_____	<u>3</u>
Other Liabilities (Specify) -----		_____	<u>30,010</u>
-----		_____	_____
-----		_____	_____
Advances for Construction -----		_____	_____
Contributions in Aid of Construction - Net (271-272) -----	F-8	_____	<u>20,270</u>
Total Liabilities and Capital -----		\$ _____	\$ <u>533,490</u>



UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 1997

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ _____	\$ _____	\$ _____	\$ _____
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ _____	\$ _____	\$ _____

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>136,091</u>	\$ <u>213,982</u>	\$ _____	\$ <u>350,073</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>6,218</u>	\$ <u>12,437</u>	\$ _____	\$ <u>18,655</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>6,218</u>	\$ <u>12,437</u>	\$ _____	\$ <u>18,655</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>142,309</u>	\$ <u>226,419</u>	\$ _____	\$ <u>368,728</u>

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 1997

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1.00	_____
Shares authorized _____	450	_____
Shares issued and outstanding _____	450	_____
Total par value of stock issued _____	450	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ 53422	\$ _____
Changes during the year (Specify): _____ _____	9717 (45,861)	_____
Balance end of year _____	\$ 13278	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ 46,000	\$ _____
Changes during the year (Specify): _____ _____	_____	_____
Balance end of year _____	\$ 46,000	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	11.55%	2642	\$ 208,009
_____	_____	_____	_____
Total _____	_____	_____	\$ 208,009

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 1997

TAXES ACCRUED ( 236 )

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year	\$ 2793	\$ 4493	\$	\$ 7286
Add Accruals charged:				
State ad valorem tax	\$	\$	\$	\$ 13065
Local property tax	6929	6136		
Federal income tax				
State income tax		4074		6989
Regulatory assessment fee	2915			
Other (Specify)	288	289		577
<i>Intangible</i>				
2. Total Taxes Accrued	\$ 12925	\$ 14992	\$	\$ 27917
Deduct Taxes Paid:				
State ad valorem tax	\$	\$	\$	\$ 13065
Local property tax	6929	6136		
Federal income tax				
State income tax		4493		7286
Regulatory assessment fee	2793			
Other (Specify)	288	289		577
<i>Intangible</i>				
3. Total Taxes Paid	\$ 16010	\$ 10918	\$	\$ 20928
4. Balance end of year	\$ 5708	\$ 8567	\$	\$ 14275
(1 + 2 - 3 = 4)				

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
<i>City of Whitehall</i>	\$ 8283.45	\$ 12003.48	
<i>City of On</i>	\$ 450.00	\$ 450.00	
<i>Services</i>	\$	\$ 1200.00	
<i>Services Management</i>	\$ 8468.62	\$ 2007.59	
<i>Water Dept</i>	\$ 400.00	\$ 400.00	
<i>Refined Products</i>	\$ 245.25	\$ 997.27	
<i>Fluids Power</i>	\$ 7512.04	\$ 9972.10	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME: BCI

YEAR OF REPORT  
DECEMBER 31,

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
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 _____	\$ _____	\$ _____	\$ _____

**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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Credits During Year: _____	_____	_____	_____
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31.

**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	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
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 approving AFUDC rate:	_____

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

UTILITY NAME: BCD

YEAR OF REPORT DECEMBER 31,
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**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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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

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**WATER  
OPERATING  
SECTION**

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 97

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 241	\$	\$	\$ 241
302	Franchises				7042
303	Land and Land Rights	9042			7250
304	Structures and Improvements	7250			
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	62901			62901
310	Power Generation Equipment				30551
311	Pumping Equipment	30551			14434
320	Water Treatment Equipment	14434			
330	Distribution Reservoirs and Standpipes	19621			19621
331	Transmission and Distribution Lines	68507			68507
333	Services				
334	Meters and Meter Installations	18,619			18,619
335	Hydrants				
339	Other Plant and Miscellaneous Equipment	7419			7419
340	Office Furniture and Equipment	411			411
341	Transportation Equipment	3190			3190
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	27,193	0		27,193
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ 267,685	\$	\$	\$ 267,685



UTILITY NAME: P.D.

YEAR OF REPORT  
DECEMBER 31, 97

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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 (i-g+h=i)
304	Structures and Improvements	27	%	370%	4561		169	4730
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%					
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	38	%	263%	26,276		691	26,967
310	Power Generating Equipment		%					
311	Pumping Equipment	15	%	667%	33,817		<del>235</del> 615	36,073
320	Water Treatment Equipment	17	%	588%	19,465			11,080
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains	38	%	383%	4,898		163	5,061
333	Services		%					
334	Meter & Meter Installations	17	%	588%	14,584		856	15,440
335	Hydrants		%					
339	Other Plant and Miscellaneous Equipment	20	%	500%	3,000		150	3,150
340	Office Furniture and Equipment		%					
341	Transportation Equipment	6	%	1667%	711		0	711
342	Stores Equipment		%					
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment	10	%	10%	5,535		554	6,089
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%					
	Totals				136,051		6218	142,308

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

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 97

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	<u>6512.04</u>
615	Purchased Power	_____
616	Fuel for Power Production	<u>249.29</u>
618	Chemicals	<u>28.03</u>
620	Materials and Supplies	_____
630	Contractual Services:	<u>8283.45</u>
	Operator and Management	_____
	Testing	_____
	Other	<u>8468.62</u>
640	Rents	<u>19878.80</u>
650	Transportation Expense	<u>55.39</u>
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	<u>6015.00</u>
675	Miscellaneous Expenses	_____
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ <u>51030.62</u></b>

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

**WATER 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)	
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	<u>1</u>	_____	<u>1</u>
1 1/2"	D,T	5.0	<u>1</u>	_____	<u>2</u>
2"	D,C,T	8.0	<u>2</u>	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	<u>1</u>	_____	<u>1</u>
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	<u>3</u>	_____	<u>3</u>
6"	T	62.5	_____	_____	_____
Other (Specify):	_____	_____	_____	_____	_____
Unmetered Customers			_____	_____	_____
Total			<u>8</u>	_____	<u>8</u>

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

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 97

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

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	(f) Water Sold To Customers (Omit 000's)
January	_____	3813000	_____	_____	3813000
February	_____	31624000	_____	_____	31624000
March	_____	4736000	_____	_____	4736000
April	_____	3761000	_____	_____	3761000
May	_____	3362000	_____	_____	3362000
June	_____	3449000	_____	_____	3449000
July	_____	2967000	_____	_____	2967000
August	_____	3166000	_____	_____	3166000
September	_____	3363000	_____	_____	3363000
October	_____	3665000	_____	_____	3665000
November	_____	2710000	_____	_____	2710000
December	_____	3261000	_____	_____	3261000
Total for Year	_____	44,151,000	_____	_____	44,151,000

If water is purchased for resale, indicate the following:  
 Vendor: City of Kissimmee Water  
 Point of delivery: 1,037,000

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	800	_____	_____	800
PVC	10"	2100	_____	_____	2100
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: BCD  
 SYSTEM NAME: Capt Kiceel

YEAR OF REPORT  
 DECEMBER 31, 97

**WELLS AND WELL PUMPS  
 (If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1997</u>	_____	_____	_____
Types of Well Construction and Casing _____	<u>12" steel</u>	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	<u>370'</u>	_____	_____	_____
Diameters of Wells _____	<u>12"</u>	_____	_____	_____
Pump - GPM _____	<u>850</u>	_____	_____	_____
Motor - HP _____	<u>60</u>	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	<u>233,200</u>	_____	_____	_____
Auxiliary Power _____	<u>electrical</u>	_____	_____	_____

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>concrete</u>	_____	_____	_____
Capacity of Tank _____	<u>150,000</u>	_____	_____	_____
Ground or Elevated _____	<u>elevated</u>	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 97

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Gals. per day of source	<u>1,224,000</u>		
Type of Source	<u>Deep Well</u>		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type			
Make			
Gals. per day capacity			
High service pumping			
Gallons per minute			
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator			
Ozone			
Other			
Auxiliary Power			

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- Present ERCs \* now being served 375 (includes Van Sales)
- Maximum ERCs \*\* that system can efficiently serve 3,497
- Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
- Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
- Estimated annual increase in ERCs \* None
- List fire fighting facilities and capacities (including number of fire hydrants) 8" water main  
fire hydrants at 75 PSI
- List percent of certificated area where service connections are installed (total for each county) \_\_\_\_\_
- What is the current need for system upgrading and/or expansion? \_\_\_\_\_
- What are plans for future system upgrading and/or expansion? \_\_\_\_\_
- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address) NO
- Has an application for a construction permit been filed with the DEP? (if so, explain) \_\_\_\_\_
- Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

\* ERC = ( Total Gallons Sold / 365 days ) / 350 Gallons Per Day  
\*\* Total Plant Capacity / 350 gallons

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 97

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 1155	\$	\$	\$ 1159
352	Franchises				60,000
353	Land and Land Rights	66,000			38,333
354	Structures and Improvements	3833			76,106
360	Collection Sewers - Force	76,106			23,974
361	Collection Sewers - Gravity	23,974			27,500
362	Special Collecting Structures	27,500			
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				30,134
371	Pumping Equipment	30,134			
380	Treatment and Disposal Equipment	284,905			284,905
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment	849			849
391	Transportation Equipment	3190			3190
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				31,557
395	Power Operated Equipment	31,557			
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 543,207	\$ $\emptyset$	\$	\$ 543,207*

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

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 97

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 (i-g+h=i) (i)
354	Structures and Improvements	27	%	3.70%	\$ 3868	\$	\$ 143	\$ 4011
360	Collection Sewers - Force	27	%	3.70%	22,937		848	23,779
361	Collection Sewers - Gravity	40	%	2.50%	11,163		279	11,442
362	Special Collecting Structures	27	%	3.70%	18,861		698	19,559
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment	22	%	4.55%	10,570		481	11,051
380	Treatment and Disposal Equipment	15	%	16.67%	128,128		8,546	136,674
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	6	%	16.67%	849		Ø	849
390	Office Furniture and Equipment	6	%	16.67%	3,190		Ø	3,190
391	Transportation Equipment		%					
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment		%					
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment	10	%	10%	14,422		1442	15,864
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				\$ 213,982	\$	\$	\$ 226,419

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



UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 97

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	9972.70
715	Purchased Power	997.27
716	Fuel for Power Production	306.46
718	Chemicals	_____
720	Materials and Supplies	_____
730	Contractual Services:	17,672.99
	Operator and Management	_____
	Testing	_____
	Other	12,068.48
740	Rents	19,878.80
750	Transportation Expense	595.69
755	Insurance Expense	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	6,015.00
775	Miscellaneous Expenses	_____
	<b>Total Wastewater Operation And Maintenance Expense</b>	\$ <u>66,847.39</u>

\* 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)	
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	1	_____	1
1 1/2"	D,T	5.0	1	_____	1
2"	D,C,T	8.0	2	_____	2
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
4"	D,C	25.0	1	_____	1
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	2	_____	2
6"	T	62.5	_____	_____	_____
Other (Specify): _____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Unmetered Customers			_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	7	7

UTILITY NAME: BCD

YEAR OF REPORT  
DECEMBER 31, 97

**PUMPING EQUIPMENT**

Lift Station Number	<u>2</u>	<u>1</u>				
Make or Type and nameplate data on pump						
Year installed	<u>1973</u>	<u>1989</u>				
Rated capacity						
Size						
Power:						
Electric						
Mechanical						
Nameplate data of motor						

**SERVICE CONNECTIONS**

Size (inches)	<u>8"</u>					
Type (PVC, VCP, etc.)	<u>PVC</u>					
Average length	<u>700</u>					
Number of active service connections	<u>8</u>					
Beginning of year	<u>8</u>					
Added during year						
Retired during year						
End of year	<u>8</u>					
Give full particulars concerning inactive connections	<u>NONE</u>					

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains		
Size (inches)		<u>6"</u>	<u>10"</u>		<u>4"</u>	<u>8"</u>
Type of main		<u>PVC</u>	<u>PVC</u>		<u>PVC</u>	<u>PVC</u>
Length of main (nearest foot)						
Beginning of year		<u>700</u>	<u>2100</u>		<u>2230</u>	<u>414</u>
Added during year						
Retired during year						
End of year		<u>800</u>	<u>2100</u>		<u>2230</u>	<u>414</u>

**MANHOLES**

Size (inches)		<u>4</u>	
Type of Manhole	<u>Reinforced</u>	<u>Concrete</u>	
Number of Manholes		<u>10</u>	
Beginning of year			
Added during year			
Retired during year			
End of Year		<u>10</u>	

UTILITY NAME: BCD  
 SYSTEM NAME: Capt. Kied

YEAR OF REPORT  
 DECEMBER 31, 97

**TREATMENT PLANT**

Manufacturer _____	<u>General Environments</u>	_____
Type _____	<u>Contract Stabilization</u>	_____
"Steel" or "Concrete" _____	<u>Steel</u>	_____
Total Capacity _____	<u>200,000 GPD</u>	_____
Average Daily Flow _____	<u>68,361 GPD</u>	_____
Effluent Disposal _____	<u>Recoleration Pond</u>	_____
Total Gallons of Wastewater treated _____	<u>24,930,000</u>	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____	_____
Motor: _____	_____	_____	_____	_____	_____	_____
Manufacturer _____	<u>Smith</u>	_____	_____	_____	_____	_____
Horsepower _____	<u>5HP</u>	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	<u>Elec.</u>	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>0,085</u>	_____	<u>0.085</u>
February _____	<u>0,080</u>	_____	<u>0.080</u>
March _____	<u>0,074</u>	_____	<u>0.074</u>
April _____	<u>0,079</u>	_____	<u>0.079</u>
May _____	<u>0,069</u>	_____	<u>0.069</u>
June _____	<u>0,086</u>	_____	<u>0.086</u>
July _____	<u>0,100</u>	_____	<u>0.100</u>
August _____	<u>0,073</u>	_____	<u>0.073</u>
September _____	<u>0,095</u>	_____	<u>0.095</u>
October _____	<u>0,078</u>	_____	<u>0.078</u>
November _____	<u>0,097</u>	_____	<u>0.097</u>
December _____	<u>0,085</u>	_____	<u>0.085</u>
Total for year _____	<u>1.001</u>	_____	<u>1.001</u>

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

UTILITY NAME: BCU

YEAR OF REPORT  
DECEMBER 31, 97

# CERTIFICATION OF ANNUAL REPORT

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

- |   |                             |    |  |
|---|-----------------------------|----|--|
| <input checked="" type="checkbox"/> YES | <input type="checkbox"/> 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.   |
| <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| <input checked="" type="checkbox"/> YES | <input type="checkbox"/> 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.   |
| <input checked="" type="checkbox"/> YES | <input type="checkbox"/> 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 officer. 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.

UTILITY NAME: BCD  
SYSTEM NAME: Plant K100

YEAR OF REPORT  
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### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERCs \* now being served 248
2. Maximum ERCs \*\* that system can efficiently serve 727
3. Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
4. Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERCs \* none
6. State any plans and estimated completion dates for any enlargements of this system. none
7. List percent of certificated area where service connections are installed (total for each county) 80%
8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
  - b. Plans for funding and construction of the required upgrading.
  - c. Have these plans been coordinated with the DEP? \_\_\_\_\_
  - d. Do they concur? \_\_\_\_\_
  - e. When will construction begin? \_\_\_\_\_
9. Do you discharge effluent to surface waters? \_\_\_\_\_
10. Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

\*  $ERC = (Total\ Gallons\ Treated / 365\ days) / 280\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

\*\* Total Plant Capacity / 280 gallons