

# CLASS "A" OR "B"

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FLORIDA PUBLIC SERVICE  
COMMISSION

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## WATER and/or WASTEWATER UTILITIES

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

ECONOMIC REGULATION

# ANNUAL REPORT

OF

**Park Manor Waterworks, Inc.**

Exact Legal Name of Respondent

**015-W/076-S**

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED

APR 25 2001

Florida Public Service Commission  
Division of Water and Wastewater

WS188-00-AR

PARK MANOR WATERWORKS, INC.

PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2000**

# *Cronin, Jackson, Nixon & Wilson*

*CERTIFIED PUBLIC ACCOUNTANTS, P.A.*

*JAMES L. CARLSTEDT, C.P.A.*  
*CHRISTINE R. CHRISTIAN, C.P.A.*  
*JOHN H. CRONIN, JR., C.P.A.*  
*ROBERT H. JACKSON, C.P.A.*  
*ROBERT C. NIXON, C.P.A.*  
*JEANETTE SUNG, C.P.A.*  
*HOLLY M. TOWNER, C.P.A.*  
*JAMES L. WILSON, C.P.A.*

*2560 GULF-TO-BAY BOULEVARD*  
*SUITE 200*  
*CLEARWATER, FLORIDA 33765-4419*  
*(727) 791-4020*  
*FACSIMILE*  
*(727) 797-3602*  
*e-Mail*  
*cpas@cjnw.net*

April 17, 2001

Officers and Directors  
Park Manor Waterworks, Inc.

We have compiled the 2000 Annual Report of Park Manor Waterworks, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Park Manor Waterworks, Inc.. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

*Cronin, Jackson, Nixon & Wilson*

CRONIN, JACKSON, NIXON & WILSON

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations**

**Company: Park Manor Waterworks, Inc.**

**For the Year Ended December 31, 2000**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 208,305.00	\$ 208,305.00	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other - (Misc.)	4,840.00	4,840.00	-
<b>Total Water Operating Revenue</b>	<b>\$ 213,145.00</b>	<b>\$ 213,145.00</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 213,145.00</b>	<b>\$ 213,145.00</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

**Company: Park Manor Waterworks, Inc.**

**For the Year Ended December 31, 2000**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 694,292.00	\$ 694,292.00	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 694,292.00</b>	<b>\$ 694,292.00</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 694,292.00</b>	<b>\$ 694,292.00</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross water 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).

## General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule of the page with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility

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Analysis of Entries in Wastewater Depreciation Reserve	S-6	Calculation of ERC's	S-12
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**EXECUTIVE**

**SUMMARY**



**CERTIFICATION OF ANNUAL REPORT**

<b>YEAR OF REPORT</b> <b>December 31, 2000</b>
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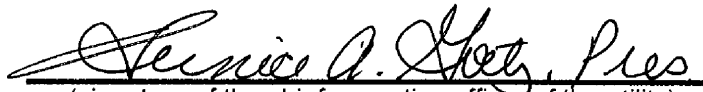
UTILITY NAME: Park Manor Waterworks, Inc.

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 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<br>( X ) | NO<br>( ) | 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.
( X )	( X )	( X )	( X )

  
 \_\_\_\_\_  
 (signature of the chief executive officer of the utility) \*

1.	2.	3.	4.
( )	( )	( )	( )

\_\_\_\_\_  
 N/A  
 (signature of the 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.

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2000
-------------------------------------

Park Manor Waterworks, Inc  
 (Exact Name of Utility)

County. Orange

List below the exact mailing address of the utility for which normal correspondence should be sent:

1527 Park Manor Drive  
 Orlando, Florida 32825

Telephone: ( 407 ) 277-1204

e-Mail Address: parkman@gdi.net

WEB Site: N/A

Sunshine State One-Call of Florida, Inc Member Number N/A

Name and address of person to whom correspondence concerning this report should be addressed:

Robert C Nixon, CPA  
 Cronin, Jackson, Nixon & Wilson, CPA's, PA  
 2560 Gulf-to-Bay Blvd, Suite 200  
 Clearwater, Florida 34625

Telephone: ( 727 ) 791-4020

List below the address of where the utility's books and records are located.

Park Manor Waterworks, Inc  
 1527 Park Manor Drive  
 Orlando, Florida 32825

Telephone: ( 407 ) 277-1204

List below any groups auditing or reviewing the records and operations:

Katz, Daitzman & Gordan, CPA's  
 400 North Mills Ave  
 Orlando, Florida 32803

Date of original organization of the utility: September 15, 1959

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

Individual     
  Partnership     
  Sub S Corporation     
  1120 Corporation

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

Name	Percent Ownership
1. Ludwig Goetz, Jr.	30.0 %
2. Barbara Goetz Weinstein	25.0 %
3. Bernice Goetz	17.5 %
4. George W. Goetz	17.5 %
5. Aubrey Weinstein Joy	5.0 %
6. Jordan Weinstein	5.0 %
7.	
8.	
9.	
10.	

UTILITY NAME: Park Manor Waterworks, Inc.

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

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Bernice Goetz	President	Park Manor Waterworks , Inc	All Company Matters
Robert C. Nixon	CPA	Cronin, Jackson , Nixon & Wilson, CPA's, P.A	Rate and accounting matters
F. Marshall Deterding	Attorney	Rose, Sundstrom & Bentley, P.A.	Legal Matters
David W. Porter	Engineer	David W. Porter, P.E., C.O.	Engineering matters

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
 (2) Provide individual telephone numbers if the person is not normally reached at the company.  
 (3) Name of company employed by if not on general payroll.

UTILITY NAME: Park Manor Waterworks, Inc.

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

(A) Company was formed in 1959 to provide water and sewer service to the Park Manor subdivision.

(B) Water and sewer service

(C) To provide adequate service and a fair rate of return. The Company is continuing to repair the sewer infiltration. This will be an ongoing project, as the system continues to age. We have obtained a permit to expand the wastewater plant to .500 MGD capacity, including re-use capability. It is not yet known when construction will begin.

(D) Water and sewer divisions only.

(E) The existing service area is essentially built-out.

(F) No major transactions having a material effect on operations ~~has~~ <sup>have</sup> occurred during ~~1999~~ <sup>2000</sup>.

*Benicio A. Lopez, Pres.*

**UTILITY NAME:** Park Manor Waterworks, Inc.

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/00

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).

**Park Manor  
Waterworks, Inc.**

**Park Manor  
Development  
Company, Inc.**

The above companys are related through certain common ownership

UTILITY NAME: Park Manor Waterworks, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Bernice Goetz	President	100 %	\$ 28,000
Barbara Goetz Weinstein	Secretary	- %	\$ None
George W. Goetz	Treasurer	- %	\$ None
Ludwig Goetz, Jr.	Vice President	- %	\$ None
Jordan Weinstein	Vice President and Assistant Secretary	- %	\$ None

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Ludwig Goetz, Jr.	Stockholder/Director	1	\$ None
Barbara Goetz Weinstein	Stockholder/Director	1	\$ None
Bernice Goetz	Stockholder/Director	1	\$ None
George W. Goetz	Stockholder/Director	1	\$ None
Aubrey Weinstein Joy	Stockholder/Director	1	\$ None
Jordan Weinstein	Stockholder/Director	1	\$ None

UTILITY NAME: Park Manor Waterworks, Inc.

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, and other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)</b>	<b>IDENTIFICATION OF SERVICE OR PRODUCT (b)</b>	<b>AMOUNT (c)</b>	<b>NAME AND ADDRESS OF AFFILIATED ENTITY (d)</b>
N/A			

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

UTILITY NAME: Park Manor Waterworks, Inc.

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

<b>NAME</b> <b>(a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> <b>(b)</b>	<b>AFFILIATION OR CONNECTION</b> <b>(c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> <b>(d)</b>
Ludwig Goetz, Jr.	Executive	Shareholder	Goetz Properties, Inc. Orlando, Florida
Bernice Goetz	Executive	Shareholder	Park Manor Development Company, Inc. Orlando, Florida
George W. Goetz	Executive	Shareholder	Park Manor Development Company, Inc. Orlando, Florida
Jordan Weinstein	Executive	Shareholder	Park Manor Development Company, Inc. Orlando, Florida
Barbara Goetz Weinstein	Executive	Shareholder	Park Manor Development Company, Inc. Orlando, Florida



UTILITY NAME: Park Manor Waterworks, Inc.

**YEAR OF REPORT**  
December 31, 2000

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

<b>NAME (a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
None			

UTILITY NAME: Park Manor Waterworks, Inc.

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT  
OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Park Manor Waterworks, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
None				\$

UTILITY NAME: Park Manor Waterworks, Inc.

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

**FINANCIAL**

**SECTION**

UTILITY NAME: Park Manor Waterworks, Inc.

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b) UTILITY PLANT	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
101-106	Utility Plant	F-7	\$ 3,225,185	\$ 3,192,263
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,704,755)	(1,576,954)
Net Plant			1,520,430	1,615,309
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			1,520,430	1,615,309
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	30,652	30,652
122	Less: Accumulated Depreciation and Amortization		20,144	19,717
Net Nonutility Property			10,508	10,935
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments			10,508	10,935
CURRENT AND ACCRUED ASSETS				
131	Cash		57,542	31,660
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	95,595	88,030
145	Accounts Receivable from Associated Companies	F-12	1,651	2,036
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments		12,244	11,668
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			167,032	133,394

\* Not Applicable for Class B Utilities

UTILITY NAME: Park Manor Waterworks, Inc.

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	7,949	12,194
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		7,949	12,194
	TOTAL ASSETS AND OTHER DEBITS		\$ 1,705,919	\$ 1,771,832

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 375	\$ 375
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		50,000	50,000
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(274,034)	(257,523)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital (Deficit)</b>			<b>(223,659)</b>	<b>(207,148)</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
<b>Total Long Term Debt</b>				
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		23,872	20,982
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18		
234	Notes Payable to Associated Co.	F-18	1,456,202	1,486,202
235	Customer Deposits		44,855	46,790
236	Accrued Taxes	W/S-3	42,350	40,730
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	1,954	1,960
<b>Total Current and Accrued Liabilities</b>			<b>1,569,233</b>	<b>1,596,664</b>

\* Not Applicable for Class B Utilities



UTILITY NAME: Park Manor Waterworks, Inc.

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	669,763	669,763
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	309,418	287,447
Total Net C.I.A.C.			360,345	382,316
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 1,705,919</b>	<b>\$ 1,771,832</b>

UTILITY NAME: Park Manor Waterworks, Inc.

**YEAR OF REPORT**  
December 31, 2000

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 865,397	\$ 907,437
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			865,397	907,437
401	Operating Expenses	F-3(b)	567,775	598,063
403	Depreciation Expense	F-3(b)	126,612	127,801
	Less: Amortization of CIAC	F-22	(21,972)	(21,971)
Net Depreciation Expense			104,640	105,830
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC) (Plant Abandonment)	F-3(b)		
408	Taxes Other Than Income	W/S-3	86,129	86,443
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			758,544	790,336
Net Utility Operating Income			106,853	117,101
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			106,853	117,101

\* For each account, column e should agree with columns f, g + h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 213,145	\$ 694,292	N/A
213,145	694,292	-
135,995	462,068	
27,917	99,884	
(3,359)	(18,612)	
24,558	81,272	-
20,151	66,292	
180,704	609,632	
32,441	84,660	
\$ 32,441	\$ 84,660	N/A

\* Total of Schedules W-3/S-3 for all rate groups

UTILITY NAME: Park Manor Waterworks, Inc.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ 106,853	\$ 117,101
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			
421	Miscellaneous Nonutility Revenue		5,359	5,421
426	Miscellaneous Nonutility Expenses		(2,924)	(3,196)
Total Other Income and Deductions			2,435	2,225
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	142,090	135,837
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			142,090	135,837
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
<b>NET INCOME</b>			<b>(32,802)</b>	<b>(16,511)</b>

Explain Extraordinary Income:

UTILITY NAME: Park Manor Waterworks, Inc.

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 757,623	\$ 2,427,286
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	387,773	1,316,982
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	129,616	540,147
252	Advances for Construction	F-20		
Subtotal			240,234	570,157
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	71,232	238,186
Subtotal			311,466	808,343
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		16,999	57,759
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 328,465	\$ 866,102
NET UTILITY OPERATING INCOME			\$ 32,441	\$ 84,660
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			9.88 %	9.77 %

NOTES:

- (1) Estimated if not known.
  - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
  - (3) Calculation consistent with last rate proceeding.
- In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (1) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (d)</b>	<b>WEIGHTED COST [c x d] (e)</b>
Common Equity	\$ -	%	- %	%
Preferred Stock		%	- %	%
Long Term Debt		%	- %	%
Customer Deposits	45,823	3.02 %	6.00 %	0.1812 %
Tax Credits - Zero Cost		%	- %	%
Tax Credits - Weighted Cost		%	- %	%
Deferred Income Taxes		%	- %	%
Other (Explain)		%	- %	%
Notes Payable - Assoc Co	1,471,202	96.98 %	9.00 %	8.7282 %
<b>Total</b>	<b>\$ 1,517,025</b>	<b>100.00 %</b>		<b>8.91 %</b>

(1) Should equal amounts on Schedule F-6, Column (g).

(2) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

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

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>14.95%</u>
Commission order approving Return on Equity:	<u>15831</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>None</u> %
Commission order approving AFUDC rate:	<u>N/A</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

<b>CLASS OF CAPITAL (a)</b>	<b>SIMPLE AVERAGE PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURIS. ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS (e)</b>	<b>CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)</b>
Common Equity	\$ (215,404)	\$ -	\$ -	\$ 215,404	\$ -
Preferred Stock	-				
Long Term Debt					
Customer Deposits	45,823				45,823
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					
Deferred Income Taxes					
Other (Explain):					
Notes Payable - Assoc Co	1,471,202				1,471,202
<b>Total</b>	<b>\$ 1,301,621</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,404</b>	<b>\$ 1,517,025</b>

**(1) Explain below all adjustments made in Columns (e) and (f)**

Column (e) - Remove negative common equity balance

UTILITY NAME: Park Manor Waterworks, Inc.

**YEAR OF REPORT**  
December 31, 2000

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 757,623	\$ 2,427,286	N/A	\$ 3,184,909
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	1,114	39,162		40,276
106	Completed Construction Not Classified				
Total Utility Plant		\$ 758,737	\$ 2,466,448	N/A	\$ 3,225,185

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.					
ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment N/A	\$ -	\$ -	\$ -	\$ -
Total Plant Acquisition Adjustment		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -



**ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 359,856	\$ 1,217,098	N/A	\$ 1,576,954
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	27,917	99,884		127,801
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
_____				
_____				
Salvage				
Other Credits (specify) :				
_____				
_____				
Total credits	27,917	99,884		127,801
Debits during year:				
Book cost of plant retired		-		
Cost of removal				
Other debits (specify)				
_____				
_____				
Total debits				
Balance end of year	\$ 387,773	\$ 1,316,982	N/A	\$ 1,704,755

<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
_____				
_____				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
_____				
_____				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: Park Manor Waterworks, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
N/A	\$ -	-	\$ -
Total	\$ -		\$ -

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Sales and office building	\$ 30,652	\$ -	\$ -	\$ 30,652
Total Nonutility Property	\$ 30,652	\$ -	\$ -	\$ 30,652

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): N/A	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): N/A	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: Park Manor Waterworks, Inc.

<p>YEAR OF REPORT December 31, 2000</p>
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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123-127**

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): N/A	\$ -	\$ -
<b>Total Investment In Associated Companies</b>		\$ -
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ -	\$ -
<b>Total Utility Investments</b>		\$ -
OTHER INVESTMENTS (ACCT 125): N/A	\$ -	\$ -
<b>Total Other Investments</b>		\$ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
<b>Total Special Funds</b>		\$ -

UTILITY NAME: Park Manor Waterworks, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2000</b>
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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 92,670	
Other	2,925	
Total Customer Accounts Receivable		\$ 95,595
OTHER ACCOUNTS RECEIVABLE (Acct 142):		
	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
Total Notes Receivable		
Total Accounts and Notes Receivable		95,595
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add Provision for uncollectables for current year	N/A	
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions		
Deduct accounts written off during year:		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		
Total Accounts and Notes Receivable - Net		\$ 95,595

UTILITY NAME: Park Manor Waterworks, Inc.

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately

DESCRIPTION (a)	TOTAL (b)
Payment due for intercompany insurance premium - Park Manor Development Inc.	\$ 1,651
Total	\$ 1,651

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
N/A		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
N/A	\$ -
Total	\$ -

UTILITY NAME: Park Manor Waterworks, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
N/A	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	_____	_____
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
_____	_____
_____	_____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ -

UTILITY NAME: Park Manor Waterworks, Inc.

**MISCELLANEOUS DEFERRED DEBITS**  
**ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1): N/A	\$ -	\$ -
Total Deferred Rate Case Expense	\$ -	\$ -
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Storage tanks (sandblasting & painting costs), (filter system reinstallation)	\$ 4,245	\$ 7,949
Total Other Deferred Debits	\$ 4,245	\$ 7,949
REGULATORY ASSETS (Class A Utilities: Account 186.3): N/A	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>\$ 4,245</b>	<b>\$ 7,949</b>

UTILITY NAME: Park Manor Waterworks, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 3.75	\$ 3 75
Shares authorized	100	100
Shares issued and outstanding	100	100
Total par value of stock issued	\$ 375	\$ 375
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (I.e.. Prime + 2%, etc)



**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit)	\$ (257,523)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	_____
	Total Credits	_____
	Debits: _____	_____
	Total Debits	_____
435	Balance transferred from Income	(16,511)
436	Appropriations of Retained Earnings: _____	_____
	Total appropriations of Retained Earnings	_____
437	Dividends declared. Preferred stock dividends declared _____	_____
438	Common stock dividends declared _____	_____
	Total Dividends Declared	_____
	Year end Balance	(274,034)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings (Deficit)	\$ (274,034)

Notes to Statement of Retained Earnings:

UTILITY NAME: Park Manor Waterworks, Inc.

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
Total	\$ -

**OTHER LONG TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			NONE

\* For variable rate obligations, provide the basis for the rate. (I.e.. Prime + 2%, etc)

UTILITY NAME: Park Manor Waterworks, Inc.

**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232):  N/A			\$ -
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
N/P - Park Manor Development	9.00	Annual	\$ 480,000
N/P - Sharon Goetz	9.00	Annual	420,000
N/P - Bernice Goetz	9.00	Annual/Open	241,202
N/P - George Goetz	9.00	Annual	125,000
N/P - Barbara Goetz Weinstein	9.00	Annual	10,000
N/P - Jordan	9.00	Annual	150,000
N/P - Aubrey Weinstein Joy	9.00	Annual	30,000
Total Account 234			\$ 1,456,202

\* For variable rate obligations, provide the basis for the rate. (i.e.. Prime +2%, etc)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
Total	

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Notes Payable - Shareholders	\$ -	427.0	\$ 133,130	\$ 133,130	\$ -
_____	-				
_____					
_____					
<b>Total Account No. 237.1</b>	-		133,130	133,130	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	-	427	2,707	2,707	-
_____					
_____					
_____					
<b>Total Account 237.2</b>	-		2,707	2,707	
<b>Total Account 237 (1)</b>	\$ -		\$ 135,837	\$ 135,837	\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 135,837		
Less Capitalized Interest Portion of AFUDC:					
None					
_____					
_____					
_____					
<b>Net Interest Expensed to Account No. 427 (2)</b>			\$ 135,837		

UTILITY NAME: Park Manor Waterworks, Inc.

YEAR OF REPORT December 31, 2000
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Deposit - Non-utility rental	\$ 430
Orange County water tax payable	1,524
<b>Total Miscellaneous Current and Accrued Liabilities</b>	<b>\$ 1,954</b>

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
None	\$ -		\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
<b>Total</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

UTILITY NAME: Park Manor Waterworks, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2000</b>
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)		
N/A		-
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ -	\$ -

UTILITY NAME: Park Manor Waterworks, Inc.

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 129,616	\$ 540,147	N/A	\$ 669,763
Add credits during year:	-	-		-
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 129,616	\$ 540,147	\$ -	\$ 669,763

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 67,873	\$ 219,574	N/A	\$ 287,447
Debits during year:	3,359	18,612		21,971
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 71,232	\$ 238,186		\$ 309,418

UTILITY NAME: Park Manor Waterworks, Inc.

<b>YEAR OF REPORT</b> December 31, 2000
--

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

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

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

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	<u>F-3 (c)</u>	\$ <u>(16,511)</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		\$ <u>(16,511)</u>
Computation of tax:		
The utility is a Subchapter 'S' Corporation for income tax purposes; therefore, this schedule is not applicable.		



**WATER  
OPERATION  
SECTION**



UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT December 31, 2000
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 757,623
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	387,773
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	129,616
252	Advances for Construction	F-20	
	Subtotal		240,234
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	71,232
	Subtotal		311,466
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		16,999
	Other (Specify):		
	WATER RATE BASE		\$ 328,465
	UTILITY OPERATING INCOME	W-3	\$ 32,441
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			9.88 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 213,145
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		213,145
401	Operating Expenses	W-10(a)	135,995
403	Depreciation Expense	W-6(a)	27,917
	Less: Amortization of CIAC	W-8(a)	(3,359)
	Net Depreciation Expense		24,558
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		9,592
408.11	Property Taxes		7,242
408.12	Payroll Taxes		3,317
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		20,151
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		180,704
	Utility Operating Income		32,441
469	Add Back: Guarenteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 32,441

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	47,778			47,778
303	Land and Land Rights	1,800			1,800
304	Structure and Improvements	83,967	1,254		85,221
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	25,650			25,650
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	98,142			98,142
311	Pumping Equipment	31,603	1,548		33,151
320	Water Treatment Equipment	139,925	5,283		145,208
330	Distribution Reservoirs and Standpipes	86,653	1,276		87,929
331	Transmission and Distribution Mains	94,134			94,134
333	Services	15,483			15,483
334	Meters and Meter Installations	77,261	685		77,946
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	17,170	1,486		18,656
341	Transportation Equipment	17,828			17,828
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	7,065			7,065
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,632			1,632
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 746,091	\$ 11,532		\$ 757,623

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

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	INTANGIBLE PLANT (d)	SOURCE OF SUPPLY AND PUMPING PLANT (e)	WATER TREATMENT PLANT (f)	TRANSMISSION AND DISTRIBUTION PLANT (g)	GENERAL PLANT (h)
301	Organization	\$ -	\$ -				
302	Franchises	47,778	47,778				
303	Land and Land Rights	1,800		\$ 1,800			
304	Structure and Improvements	85,221					8,202
305	Collecting and Impounding Reservoirs				77,019		
306	Lake, River and Other Intakes						
307	Wells and Springs	25,650		25,650			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment	98,142		98,142			
311	Pumping Equipment	33,151		33,151			
320	Water Treatment Equipment	145,208			145,208		
330	Distribution Reservoirs and Standpipes	87,929				87,929	
331	Transmission and Distribution Mains	94,134				94,134	
333	Services	15,483				15,483	
334	Meters and Meter Installations	77,946				77,946	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment	18,656					18,656
341	Transportation Equipment	17,828					17,828
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	7,065					7,065
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	1,632					1,632
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 757,623	\$ 47,778	\$ 158,743	\$ 222,227	\$ 275,492	\$ 53,383

UTILITY NAME: Park Manor Waterworks, Inc.

SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
December 31, 2000

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	33	%	3.03 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	43	%	2.33 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	6,269	1,478		1,478
304	Structure and Improvements	29,931	2,321		2,321
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	8,123	855		855
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	41,545	4,908		4,908
311	Pumping Equipment	23,639	812		812
320	Water Treatment Equipment	114,578	5,769		5,769
330	Distribution Reservoirs and Standpipes	35,088	2,954		2,954
331	Transmission and Distribution Services	29,289	2,190		2,190
333	Services	13,869	387		387
334	Meters and Meter Installations	33,497	3,325		3,325
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	6,131	1,219		1,219
341	Transportation Equipment	14,522	1,202		1,202
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	3,320	389		389
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	55	108		108
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 359,856	\$ 27,917	\$ -	\$ 27,917

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



UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					7,747
304	Structure and Improvements					32,252
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					8,978
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					46,453
311	Pumping Equipment					24,451
320	Water Treatment Equipment					120,347
330	Distribution Reservoirs and Standpipes					38,042
331	Transmission and Distribution Services					31,479
333	Services					14,256
334	Meters and Meter Installations					36,822
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					7,350
340	Office Furniture and Equipment					
341	Transportation Equipment					15,724
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					3,709
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					163
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 387,773

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

**YEAR OF REPORT**  
**December 31, 2000**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 129,616
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 129,616

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

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UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

**WATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN  
 EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$ -	\$ -
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total Credits			<u>N/A</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 67,873
Debits during year:	
Accruals charged to Account	3,359
Other Debits (specify):	
Total debits	3,359
Credits during year (specify):	
Total credits	
Balance end of year	\$ 71,232



UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS	AMOUNTS
(a)	(b)	(c)	(d)	(e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1,436	1,436	\$ 208,305
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	1,436	1,436	208,305
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	1,436	1,436	208,305
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			4,840
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 4,840
	Total Water Operating Revenues			\$ 213,145

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

UTILITY NAME: Park Manor Waterworks, Inc  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 41,746	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	6,160		
604	Employee Pensions and Benefits	9,910		
610	Purchased Water			
615	Purchased Power	17,495		
616	Fuel for Power Purchased			
618	Chemicals	5,153		
620	Materials and Supplies	22,178		
631	Contractual Services - Engineering	2,304		
632	Contractual Services - Accounting	4,986		
633	Contractual Services - Legal	4,602		
634	Contractual Services - Mgt Fees			
635	Contractual Services - Testing			
636	Contractual Services - Other	8,122		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	2,617		
656	Insurance - Vehicle	1,363		
657	Insurance - General Liability	1,745		
658	Insurance - Workmens Comp.			
659	Insurance - Other	1,736		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	380		
675	Miscellaneous Expenses	5,498		
Total Water Utility Expenses		\$ 135,995	\$ -	\$ -

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ 32,961	\$ -	\$ -	\$ -	\$ 8,785
					6,160
					9,910
17,495					
5,153					
84	14,839				7,255
					2,304
					4,986
					4,602
2,338			5,007		777
					2,617
					1,363
					1,745
					1,736
				380	
					5,498
\$ 25,070	\$ 47,800	\$ -	\$ 5,007	\$ 380	\$ 57,738

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		11,847		11,847	12,676
February		11,674		11,674	12,282
March		14,850		14,850	14,280
April		15,295		15,295	12,739
May		19,648		19,648	17,157
June		14,886		14,886	16,805
July		14,178		14,178	18,856
August		13,749		13,749	13,146
September		12,622		12,622	11,559
October		14,242		14,242	13,027
November		14,002		14,002	13,603
December		12,360		12,360	10,482
Total for year	N/A	169,353	N/A	169,353	166,612

If water is purchased for resale, indicate the following:  
 Vendor N/A  
 Point of delivery N/A

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
1959 - Steelcase	.500MGD	.500MGD	Well
1972 - Steelcase	1.2 MGD	1.2 MGD	Well





UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

**CALCULATON OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,435	1,435
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>1,438</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

Use one of the following methods:

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

ERC Calculation:
ERC = 166,612 gallons, divided by
350 gallons per day
<u>365</u> days
<u>1,304</u> ERC's

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate pageshould be supplied where necessary.

1. Present ERC's * that system can efficiently serve.	<u>1,438</u>
2. Maximum number of ERC's * which can be served.	<u>1,500</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,438</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>Area is essentially built-out</u>
5. Estimated annual increase in ERC's * .	<u>Unknown</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>None</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities	<u>46 firehydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>1998</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order othe DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>3480992</u>
12. Water Management District Consumptive Use Permit #	<u>20-095-0066RM</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* An ERC is determined bsd on the calculation on the bottom of Page W-13

**WASTEWATER  
OPERATION  
SECTION**



SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(b)	\$ 2,427,286
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	1,316,982
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	540,147
252	Advances for Construction	F-20	
	Subtotal		570,157
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	238,186
	Subtotal		808,343
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		57,759
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 866,102
	UTILITY OPERATING INCOME	S-3	\$ 84,660
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		9.77 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.  
 (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT December 31, 2000
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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 694,292
530	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		694,292
401	Operating Expenses	S-10(a)	462,068
403	Depreciation Expense	S-6(a)	99,884
	Less: Amortization of CIAC	S-8(a)	(18,612)
	Net Depreciation Expense		81,272
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		31,243
408.11	Property Taxes		23,082
408.12	Payroll Taxes		11,967
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		66,292
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		609,632
	Utility Operating Income		84,660
469	Add Back: Guarenteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 84,660

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	46,937			46,937
353	Land and Land Rights	1,200			1,200
354	Structure and Improvements	658,844			658,844
355	Power Generation Equipment	0			
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	379,412	15,561		394,973
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	40,892	1		40,893
371	Pumping Equipment	88,337			88,337
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	956,590	2,053		958,643
381	Plant Sewers	147,369			147,369
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	2,067			2,067
390	Office Furniture & Equipment	17,645	1,486		19,131
391	Transportation Equipment	17,827	1		17,828
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	9,638			9,638
394	Laboratory Equipment	35,639			35,639
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	5,787			5,787
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 2,408,184	\$ 19,102	\$ -	\$ 2,427,286

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



UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL PLANT (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	46,937						
353	Land and Land Rights							
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		394,973					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			40,893				
374	Reuse Distribution Reservoirs			88,337				
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				958,643			
381	Plant Sewers				147,369			
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment	2,067						
390	Office Furniture & Equipment							19,131
391	Transportation Equipment							17,828
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							9,638
394	Laboratory Equipment							35,639
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							5,787
398	Other Tangible Plant							
Total Wastewater Plant		\$ 49,004	\$ 394,973	\$ 129,230	\$ 1,650,519	\$ 115,537	\$ -	\$ 88,023

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

UTILITY NAME: Park Manor Waterworks, Inc.

SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
December 31, 2000

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	32	%	3.13 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	30	%	3.33 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	35	%	2.86 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	5	%	20.00 %
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment	15	%	6.67 %
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	6,194	1,455		1,455
354	Structure and Improvements	263,418	20,302		20,302
355	Power Generation Equipment				
360	Collection Sewers - Force	101,041	8,573		8,573
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	4,725	1,363		1,363
371	Pumping Equipment	52,331	4,908		4,908
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	683,472	53,198		53,198
381	Plant Sewers	56,842	4,211		4,211
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	57	115		115
390	Office Furniture & Equipment	6,247	1,246		1,246
391	Transportation Equipment	14,522	1,202		1,202
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	3,891	549		549
394	Laboratory Equipment	24,165	2,376		2,376
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	193	386		386
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 1,217,098	\$ 99,884	\$ -	\$ 99,884

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

UTILITY NAME Park Manor Waterworks, Inc.

SYSTEM NAME / COUNTY: Park Manor/Orange

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$	\$	\$	\$	-
352	Franchises					7,649
354	Structure and Improvements					283,720
355	Power Generation Equipment					
360	Collection Sewers - Force					109,614
361	Collection Sewers - Gravity					
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					6,088
370	Receiving Wells					57,239
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					736,670
381	Plant Sewers					61,053
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					172
390	Office Furniture & Equipment					7,493
391	Transportation Equipment					15,724
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					4,440
394	Laboratory Equipment					
395	Power Operated Equipment					26,541
396	Communication Equipment					
397	Miscellaneous Equipment					579
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 1,316,982

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

<b>YEAR OF REPORT</b> December 31, 2000
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 540,147
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 540,147

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

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UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
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**WASTEWATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN  
 EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A			\$ -
Total Credits			N/A

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 219,574
Debits during year:	
Accruals charged to Account	18,612
Other Debits (specify):	
Total debits	18,612
Credits during year (specify):	
Total credits	
Balance end of year	\$ 238,186



UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
Measured Revenues:				
522.1	Residential Revenues	1,410	1,410	\$ 694,292
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	1,410	1,410	694,292
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,410	1,410	\$ 694,292
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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



UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

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WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 694,292

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

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 119,379	\$ -	\$ -	\$ -	\$ -	\$ 98,882	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	21,840						
704	Employee Pensions and Benefits	35,133						
710	Purchased Sewage Treatment	15,435					15,435	
711	Sludge Removal Expense	48,197	48,197					
715	Purchased Power							
716	Fuel for Power Purchased							
718	Chemicals	44,301			44,301			
720	Materials and Supplies	54,288					3,419	30,281
731	Contractual Services - Engineering	9,614						
732	Contractual Services - Accounting	17,679						
733	Contractual Services - Legal	17,747						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	32,632		24,127			8,505	
736	Contractual Services - Other							
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	9,277						
756	Insurance - Vehicle	4,833						
757	Insurance - General Liability	7,073						
758	Insurance - Workmens Comp.							
759	Insurance - Other	6,157						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	1,347					12,891	4,245
775	Miscellaneous Expenses	17,136						
	Total Wastewater Utility Expenses	\$ 462,068	\$ 48,197	\$ 24,127	\$ 44,301	\$ -	\$ 139,132	\$ 34,526

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT:  
 December 31, 2000

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ 20,497	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		21,840				
704	Employee Pensions and Benefits		35,133				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		20,588				
731	Contractual Services - Engineering		9,614				
732	Contractual Services - Accounting		17,679				
733	Contractual Services - Legal		17,747				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						
756	Insurance - Vehicle		9,277				
757	Insurance - General Liability		4,833				
758	Insurance - Workmens Comp.		7,073				
759	Insurance - Other		6,157				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	1,347					
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$ 1,347	\$ 170,438	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

YEAR OF REPORT  
 December 31, 2000

**CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,410	1,410
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				1,410

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:  
 ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day )

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment

ERC Calculation:	(	<u>108,984,000</u>	/ 365 days ) / 280 gpd =	<u>1,066</u>
		(total gallons treated)		

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

**YEAR OF REPORT**  
**December 31, 2000**

**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.350 M.G.D.		
Basis of Permit Capacity (1)	Annual Average		
Manufacturer	Sanitaire		
Type (2)	Secondary Filters		
Hydraulic Capacity	.350 M.G.D.		
Average Daily Flow	298,586		
Total Gallons of Wastewater Treated	108,984,000		
Method of Effluent Disposal	Surface Water Discharge		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Park Manor Waterworks, Inc.  
 SYSTEM NAME / COUNTY: Park Manor/Orange

**YEAR OF REPORT**  
 December 31, 2000

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate pageshould be supplied where necessary.

1. Present ERC's \* that system can efficiently serve. 1,410

2. Maximum number of ERC's \* which can be served. 1,410

3. Present system connection capacity (in ERC's \*) using existing lines. 1,410

4. Future system connection capacity (in ERC's \*) upon service area buildout. Area is essentially built-out

5. Estimated annual increase in ERC's \* . Unknown

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
 The Company obtained a permit for expansion of the plant to .500 MGD capacity, including re-use capacity.  
 The start and completion date is currently unkown. DO 48-208010, FL0028291 for plant expansion.

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes  
 If so, when? 1998

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 the D N/A

10. When did the company last file a capacity analysis report with the DEP? 1998

11. If the present system does not meet the requirements of DEP rules:  
 a. Attach a description of the plant upgrade necessary to meet the DEP rules.  
 b. Have these plans been approved by DEP? N/A  
 c. When will construction begin? N/A  
 d. Attach plans for funding the required upgrading. N/A  
 e. Is this system under any Consent Order othe DE N/A

11. Department of Environmental Protection ID # FL0028291

\* An ERC is determined based on the calculation on the bottom of Page S-11