

**DIVISION OF
WATER AND SEWER
Do Not Remove from this Office
CLASS "A" OR "B"**

WATER and/or WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

WS188-01-AR
Park Manor Waterworks, Inc.

Submitted To The

STATE OF FLORIDA



02 MAY -2 11:11:09
GENERAL REGISTRATION
PUBLIC SERVICE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2001

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.
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CLEARWATER, FLORIDA 33765-4419
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April 22, 2002

Officers and Directors
Park Manor Waterworks, Inc.

We have compiled the 2001 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, 2001

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 190,674	\$ 190,674	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other - (Misc.)	5,125	5,125	-
Total Water Operating Revenue	\$ 195,799	\$ 195,799	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Reveunes	\$ 195,799	\$ 195,799	\$ -

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, 2001

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 672,834	\$ 672,834	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other - (Misc.)	-	-	-
Total Wastewater Operating Revenue	\$ 672,834	\$ 672,834	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 672,834	\$ 672,834	\$ -

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).

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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EXECUTIVE

SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Park Manor Waterworks, Inc.

YEAR OF REPORT December 31, 2001

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

- | | | |
|--------------|-----------|--|
| YES
(X) | NO
() | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
(X) | NO
() | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
(X) | NO
() | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility. |
| YES
(X) | 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.
(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, 2001

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.

YEAR OF REPORT
December 31, 2001

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
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 occurred during 2001.

UTILITY NAME: Park Manor Waterworks, Inc.

YEAR OF REPORT
December 31, 2001

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/01

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.

YEAR OF REPORT December 31, 2001
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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.

YEAR OF REPORT
December 31, 2001

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.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
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.

YEAR OF REPORT December 31, 2001
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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.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
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, 2001

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.

YEAR OF REPORT December 31, 2001
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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.

YEAR OF REPORT December 31, 2001
--

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.

YEAR OF REPORT
December 31, 2001

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	\$ 3,262,209	\$ 3,225,185
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,830,107)	(1,704,755)
Net Plant			1,432,102	1,520,430
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			1,432,102	1,520,430
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	30,652	30,652
122	Less: Accumulated Depreciation and Amortization		20,572	20,144
Net Nonutility Property			10,080	10,508
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			10,080	10,508
CURRENT AND ACCRUED ASSETS				
131	Cash		17,435	57,542
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	89,337	95,595
145	Accounts Receivable from Associated Companies	F-12	2,322	1,651
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments		13,033	12,244
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	114	
Total Current and Accrued Assets			122,241	167,032

* Not Applicable for Class B Utilities

UTILITY NAME: Park Manor Waterworks, Inc.

YEAR OF REPORT December 31, 2001

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
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits			7,949
	TOTAL ASSETS AND OTHER DEBITS		\$ 1,564,423	\$ 1,705,919

* Not Applicable for Class B Utilities

<p>NOTES TO THE BALANCE SHEET</p> <p>The space below is provided for important notes regarding the balance sheet.</p>
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UTILITY NAME: Park Manor Waterworks, Inc.

YEAR OF REPORT
December 31, 2001

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
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	(387,200)	(274,034)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital (Deficit)			(336,825)	(223,659)
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt				
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		17,895	23,872
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18		
234	Notes Payable to Associated Co.	F-18	1,453,202	1,456,202
235	Customer Deposits		45,425	44,855
236	Accrued Taxes	W/S-3	43,390	42,350
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	5,490	1,954
Total Current and Accrued Liabilities			1,565,402	1,569,233

* Not Applicable for Class B Utilities

UTILITY NAME: Park Manor Waterworks, Inc.

YEAR OF REPORT
December 31, 2001

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
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				
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	669,763	669,763
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	333,917	309,418
Total Net C.I.A.C.			335,846	360,345
ACCUMULATED DEFERRED INCOME TAXES				
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				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 1,564,423	\$ 1,705,919

UTILITY NAME: Park Manor Waterworks, Inc.

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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 907,437	\$ 868,633
469.530	Less: Guarenteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			907,437	868,633
401	Operating Expenses	F-3(b)	598,063	679,830
403	Depreciation Expense	F-3(b)	127,801	125,352
	Less: Amortization of CIAC	F-22	(21,971)	(24,499)
Net Depreciation Expense			105,830	100,853
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	86,443	69,691
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			790,336	850,374
Net Utility Operating Income			117,101	18,259
469/530	Add Back: Guarenteed 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)]			117,101	18,259

* 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)
\$ 195,799	\$ 672,834	N/A
195,799	672,834	-
147,459	532,371	
25,319	100,033	
(3,883)	(20,616)	
21,436	79,417	-
16,137	53,554	
185,032	665,342	
10,767	7,492	
\$ 10,767	\$ 7,492	N/A

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

UTILITY NAME: Park Manor Waterworks, Inc.

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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)]			\$ 117,101	\$ 18,259
OTHER INCOME AND DEDUCTIONS				
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		5,421	2,911
426	Miscellaneous Nonutility Expenses		(3,196)	(3,001)
Total Other Income and Deductions			2,225	(90)
TAXES APPLICABLE TO OTHER INCOME				
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				
INTEREST EXPENSE				
427	Interest Expense	F-19	135,837	131,335
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			135,837	131,335
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(16,511)	(113,166)

Explain Extraordinary Income:

UTILITY NAME: Park Manor Waterworks, Inc.

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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	\$ 784,084	\$ 2,437,715
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	413,092	1,417,015
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			241,376	480,553
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	75,115	258,802
Subtotal			316,491	739,355
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		18,432	66,546
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 334,923	\$ 805,901
NET UTILITY OPERATING INCOME			\$ 10,767	\$ 7,492
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			3.21 %	0.93 %

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**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ -	%	-	%
Preferred Stock		%	-	%
Long Term Debt		%	-	%
Customer Deposits	45,140	3.01 %	6.00 %	0.1806 %
Tax Credits - Zero Cost		%	-	%
Tax Credits - Weighted Cost		%	-	%
Deferred Income Taxes		%	-	%
Other (Explain)		%	-	%
Notes Payable - Assoc Co	1,454,702	96.99 %	9.00 %	8.7291 %
Total	\$ 1,499,842	100.00 %		8.91 %

(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.

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SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	SIMPLE AVERAGE 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	\$ (280,242)	\$ -	\$ -	\$ 280,242	\$ -
Preferred Stock	-				
Long Term Debt					
Customer Deposits	45,140				45,140
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					
Deferred Income Taxes					
Other (Explain):					
Notes Payable - Assoc Co	1,454,702				1,454,702
Total	\$ 1,219,600	\$ -	\$ -	\$ 280,242	\$ 1,499,842

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

Column (e) - Remove negative common equity balance

UTILITY NAME: Park Manor Waterworks, Inc.

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**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	\$ 784,084	\$ 2,437,715	N/A	\$ 3,221,799
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	1,143	39,267		40,410
106	Completed Construction Not Classified				
Total Utility Plant		\$ 785,227	\$ 2,476,982	N/A	\$ 3,262,209

**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)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 387,773	\$ 1,316,982	N/A	\$ 1,704,755
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	25,319	100,033		125,352
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				

Salvage		-		
Other Credits (specify) :				

Total credits	25,319	100,033		125,352
Debits during year:				
Book cost of plant retired		-		
Cost of removal				
Other debits (specify)				

Total debits				
Balance end of year	\$ 413,092	\$ 1,417,015	N/A	\$ 1,830,107

ACCUMULATED AMORTIZATION				
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.

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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): align="center">N/A	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): align="center">N/A	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: Park Manor Waterworks, Inc.

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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	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (ACCT. 125): N/A	\$ -	\$ -
Total Other Investments		\$ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
Total Special Funds		\$ -

UTILITY NAME: Park Manor Waterworks, Inc.

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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	\$ 86,752	
Other	2,585	
Total Customer Accounts Receivable		\$ 89,337
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
_____	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		

Total Notes Receivable		
Total Accounts and Notes Receivable		89,337
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		\$ 89,337

UTILITY NAME: Park Manor Waterworks, Inc.

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Due To Park Manor Development Inc.	\$ 2,322
Total	\$ 2,322

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.

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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.

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**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)	\$ 7,949	\$ -
Total Other Deferred Debits	\$ 7,949	NONE
REGULATORY ASSETS (Class A Utilities: Account 186.3): N/A	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	<u>\$ 7,949</u>	<u>NONE</u>

UTILITY NAME: Park Manor Waterworks, Inc.

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
COMMON STOCK		
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
PREFERRED STOCK		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year	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)

UTILITY NAME: Park Manor Waterworks, Inc.

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STATEMENT OF RETAINED EARNINGS

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 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)	\$ (274,034)
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	(113,166)
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	(387,200)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings (Deficit)	\$ (387,200)

Notes to Statement of Retained Earnings:

UTILITY NAME: Park Manor Waterworks, Inc.

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**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)

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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	238,202
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			\$ 1,453,202

* 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	

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**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	\$ 131,011	\$ 131,011	\$ -
	-				
Total Account No. 237.1	-		131,011	131,011	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	-	427	324	324	-
Total Account 237.2	-		324	324	
Total Account 237 (1)	\$ -		\$ 131,335	\$ 131,335	\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 131,335		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 131,335		

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Accrued General Liability Insurance Expense	\$ 5,490
Total Miscellaneous Current and Accrued Liabilities	\$ 5,490

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	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

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

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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	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

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**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	\$ 71,232	\$ 238,186	N/A	\$ 309,418
Debits during year:	3,883	20,616		24,499
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 75,115	\$ 258,802		\$ 333,917

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**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>	\$ (113,166)
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)		\$ (113,166)
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, 2001

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)	\$ 784,084
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	413,092
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	129,616
252	Advances for Construction	F-20	
	Subtotal		241,376
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	75,115
	Subtotal		316,491
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		18,432
	Other (Specify):		
	WATER RATE BASE		\$ 334,923
	UTILITY OPERATING INCOME	W-3	\$ 10,767
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			3.21 %

- 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.

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	W-9	\$ 195,799
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		195,799
401	Operating Expenses	W-10(a)	147,459
403	Depreciation Expense	W-6(a)	25,319
	Less: Amortization of CIAC	W-8(a)	(3,883)
	Net Depreciation Expense		21,436
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		8,812
408.11	Property Taxes		5,485
408.12	Payroll Taxes		1,840
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		16,137
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		185,032
	Utility Operating Income		10,767
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		\$ 10,767

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

YEAR OF REPORT
December 31, 2001

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	85,221			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	33,151			33,151
320	Water Treatment Equipment (1)	145,208	1,717	33,962	180,887
330	Distribution Reservoirs and Standpipes (1)	87,929	-	(33,962)	53,967
331	Transmission and Distribution Mains	94,134	15,746		109,880
333	Services	15,483			15,483
334	Meters and Meter Installations	77,946	4,310		82,256
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	18,656	593		19,249
341	Transportation Equipment	17,828	1,681		19,509
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	7,065	1,378		8,443
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,632	1,036		2,668
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 757,623	\$ 26,461		\$ 784,084

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
 (1) Reclass Chlorination Equipment to Proper Account

W-4(a)
GROUP 1

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

YEAR OF REPORT
 December 31, 2001

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 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			77,019		8,202
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	33,151		33,151			
320	Water Treatment Equipment	180,887			180,887		
330	Distribution Reservoirs and Standpipes	53,967				53,967	
331	Transmission and Distribution Mains	109,880				109,880	
333	Services	15,483				15,483	
334	Meters and Meter Installations	82,256				82,256	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment	19,249					19,249
341	Transportation Equipment	19,509					19,509
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	8,443					8,443
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	2,668					2,668
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 784,084	\$ 47,778	\$ 158,743	\$ 257,906	\$ 261,586	\$ 58,071

W-4(b)
 GROUP 1

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

YEAR OF REPORT
December 31, 2001

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.

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	7,747	1,479		1,479
304	Structure and Improvements	32,252	2,324		2,324
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	8,978	855		855
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	46,453	4,907		4,907
311	Pumping Equipment	24,451	884		884
320	Water Treatment Equipment (1)	120,347	3,848	12,206	16,054
330	Distribution Reservoirs and Standpipes (1)	38,042	1,458	(12,206)	(10,748)
331	Transmission and Distribution	31,479	2,524		2,524
333	Services	14,256	387		387
334	Meters and Meter Installations	36,822	3,455		3,455
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	7,350	1,183		1,183
341	Transportation Equipment	15,724	1,435		1,435
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	3,709	431		431
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	163	149		149
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 387,773	\$ 25,319	\$ -	\$ 25,319

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

(1) Reclass Depreciation On Chlorination Equipment to Proper Account

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

YEAR OF REPORT
 December 31, 2001

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					9,226
304	Structure and Improvements					34,576
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					9,833
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					51,360
320	Water Treatment Equipment					25,335
330	Distribution Reservoirs and Standpipes					136,401
331	Transmission and Distribution					27,294
333	Services					34,003
334	Meters and Meter Installations					14,643
335	Hydrants					40,277
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					8,533
341	Transportation Equipment					17,159
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					4,140
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					312
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 413,092

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

YEAR OF REPORT
December 31, 2001

**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:

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

YEAR OF REPORT December 31, 2001
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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			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 71,232
Debits during year:	
Accruals charged to Account	3,883
Other Debits (specify):	
Total debits	3,883
Credits during year (specify):	
Total credits	
Balance end of year	\$ 75,115

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

YEAR OF REPORT December 31, 2001

WATER CIAC SCHEDULE "B"
ADDITONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		
Total Credits		N/A

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

YEAR OF REPORT
December 31, 2001

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1,436	1,436	\$ 190,674
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	190,674
	Fire Protection Revenue:			
462.1	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	190,674
	Other Water Revenues:			
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			5,125
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 5,125
	Total Water Operating Revenues			\$ 195,799

* 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, 2001

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	\$ 38,630	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	6,160		
604	Employee Pensions and Benefits	11,593		
610	Purchased Water			
615	Purchased Power	16,913		
616	Fuel for Power Purchased			
618	Chemicals	4,523		
620	Materials and Supplies	30,075		
631	Contractual Services - Engineering	1,120		
632	Contractual Services - Accounting	2,340		
633	Contractual Services - Legal	7,206		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	1,668		
636	Contractual Services - Other	11,385		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	3,918		
656	Insurance - Vehicle	1,073		
657	Insurance - General Liability	2,494		
658	Insurance - Workmens Comp.			
659	Insurance - Other	1,300		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	3,870		
675	Miscellaneous Expenses	3,191		
Total Water Utility Expenses		\$ 147,459	\$ -	\$ -

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

YEAR OF REPORT
 December 31, 2001

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)
\$ -	\$ 30,193	\$ -	\$ -	\$ -	\$ 8,437
					6,160
					11,593
16,913					
4,523					
	22,750				7,325
		1,120			
		3,603			2,340
		1,668			3,603
			11,385		
3,918					
					1,073
					2,494
					1,300
				3,870	
	1,292				1,899
\$ 25,354	\$ 54,235	\$ 6,391	\$ 11,385	\$ 3,870	\$ 46,224

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

YEAR OF REPORT
December 31, 2001

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		12,827		12,827	11,349
February		11,181	500	10,681	9,661
March		12,391		12,391	11,782
April		14,235	500	13,735	11,822
May		14,266		14,266	13,158
June		12,268	500	11,768	11,097
July		12,489		12,489	11,820
August		13,818	500	13,318	12,081
September		12,390		12,390	10,069
October		13,197	500	12,697	12,324
November		11,612		11,612	10,415
December		12,305	500	11,805	11,644
Total for year	N/A	152,979	3,000	149,979	137,222

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, 2001

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				1,438

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 =	137,222 gallons, divided by
	350 gallons per day
	<u>365</u> days
	1,074 ERC's

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

YEAR OF REPORT
 December 31, 2001

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				1,438

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 =	137,222 gallons, divided by
	350 gallons per day
	<u>365</u> days
	 1,074 ERC's

**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)	\$ 2,437,715
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	1,417,015
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	540,147
252	Advances for Construction	F-20	
	Subtotal		480,553
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	258,802
	Subtotal		739,355
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		66,546
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 805,901
	UTILITY OPERATING INCOME	S-3	\$ 7,492
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		0.93 %

- 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 672,834
530	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		672,834
401	Operating Expenses	S-10(a)	532,371
403	Depreciation Expense	S-6(a)	100,033
	Less: Amortization of CIAC	S-8(a)	(20,616)
	Net Depreciation Expense		79,417
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		30,278
408.11	Property Taxes		16,753
408.12	Payroll Taxes		6,523
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		53,554
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		665,342
	Utility Operating Income		7,492
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		\$ 7,492

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

YEAR OF REPORT
December 31, 2001

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	394,973			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	40,893			40,893
371	Pumping Equipment	88,337			88,337
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	958,643			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	19,131	592		19,723
391	Transportation Equipment	17,828	1,680		19,508
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	9,638	1,377		11,015
394	Laboratory Equipment	35,639	5,745		41,384
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	5,787	1,035		6,822
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 2,427,286	\$ 10,429	\$ -	\$ 2,437,715

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, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	46,937						
353	Land and Land Rights				1,200			
354	Structure and Improvements				543,307			
355	Power Generation Equipment					115,537		
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			40,893				
371	Pumping Equipment			88,337				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				958,643			19,723
381	Plant Sewers							19,508
382	Outfall Sewer Lines				147,369			
389	Other Plant / Miscellaneous Equipment							11,015
390	Office Furniture & Equipment	2,067						41,384
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							6,822
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 49,004	\$ 394,973	\$ 129,230	\$ 1,650,519	\$ 115,537	\$ -	\$ 98,452

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

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	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	18	%	5.56 %
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	7,649	1,456		1,456
354	Structure and Improvements	283,720	20,304		20,304
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	109,614	8,774		8,774
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	6,088	1,363		1,363
371	Pumping Equipment	57,239	4,907		4,907
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	736,670	53,264		53,264
381	Plant Sewers	61,053	4,210		4,210
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	172	115		115
390	Office Furniture & Equipment	7,493	1,214		1,214
391	Transportation Equipment	15,724	1,435		1,435
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	4,440	591		591
394	Laboratory Equipment	26,541	1,974		1,974
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	579	426		426
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 1,316,982	\$ 100,033	\$ -	\$ 100,033

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

UTILITY NAME: Park Manor Waterworks, Inc.

Park Manor/Orange

YEAR OF REPORT
December 31, 2001

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					9,105
354	Structure and Improvements					304,024
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					
362	Special Collecting Structures					118,388
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					7,451
374	Reuse Distribution Reservoirs					62,146
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					789,934
381	Plant Sewers					65,263
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					287
390	Office Furniture & Equipment					8,707
391	Transportation Equipment					17,159
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					5,031
395	Power Operated Equipment					28,515
396	Communication Equipment					
397	Miscellaneous Equipment					1,005
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	1,417,015

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

YEAR OF REPORT December 31, 2001

**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:

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	\$ 238,186
Debits during year:	
Accruals charged to Account	20,616
Other Debits (specify):	
Total debits	20,616
Credits during year (specify):	
Total credits	
Balance end of year	\$ 258,802

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

YEAR OF REPORT
December 31, 2001

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	\$ 672,834
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	672,834
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,410	1,410	\$ 672,834
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

YEAR OF REPORT
December 31, 2001

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				\$ <u>672,834</u>

* 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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 December 31, 2001

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	\$ 136,961	\$ -	\$ -	\$ -	\$ -	\$ 107,048	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	21,840						
704	Employee Pensions and Benefits	41,104						
710	Purchased Sewage Treatment	18,208					18,208	
711	Sludge Removal Expense	53,910					53,910	
715	Purchased Power							
716	Fuel for Power Purchased							
718	Chemicals	39,215					39,215	
720	Materials and Supplies	71,203					6,253	44,621
731	Contractual Services - Engineering	5,210						5,210
732	Contractual Services - Accounting	8,298						
733	Contractual Services - Legal	25,548		8,516			8,516	
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	7,087					7,087	
736	Contractual Services - Other	51,107		51,107				
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	14,778					14,778	
756	Insurance - Vehicle	3,803					3,803	
757	Insurance - General Liability	8,841						
758	Insurance - Workmens Comp.							
759	Insurance - Other	4,610						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	2,480					10,219	7,949
775	Miscellaneous Expenses	18,168						
	Total Wastewater Utility Expenses	\$ 532,371	\$ -	\$ 59,623	\$ -	\$ -	\$ 269,037	\$ 57,780

S-10(a)
 GROUP 1

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

YEAR OF REPORT
 December 31, 2001

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT 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	\$ -	\$ 29,913	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		21,840				
704	Employee Pensions and Benefits		41,104				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		20,329				
731	Contractual Services - Engineering		8,298				
732	Contractual Services - Accounting		8,516				
733	Contractual Services - Legal						
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						
757	Insurance - General Liability		8,841				
758	Insurance - Workmens Comp.						
759	Insurance - Other		4,610				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses	2,480					
	Total Wastewater Utility Expenses	\$ 2,480	\$ 143,451	\$ -	\$ -	\$ -	\$ -

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

YEAR OF REPORT
December 31, 2001

CALCULATON 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 Wastewastewater 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:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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>121,387,000</u>	/ 365 days) / 280 gpd =	<u>1,188</u>
		(total gallons treated)		

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

YEAR OF REPORT
December 31, 2001

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	332,567		
Total Gallons of Wastewater Treated	121,387,000		
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, 2001

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.	<u>1,410</u>
2. Maximum number of ERC's * which can be served.	<u>1,410</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,410</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>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
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.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>Yes</u>
If so, when?	<u>1998</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with the DE	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>1998</u>
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?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order othe DE	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FL0028291</u>

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