

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**OFFICIAL COPY  
DIVISION OF  
WATER AND SEWER**

**ANNUAL REPORT**

OF

WS789 53  
Orchid Springs Development Corporation  
710 Overlook Drive  
Winter Haven FL 33884-1669

**RECEIVED**

MAR 20 2001

Florida Public Service Commission  
Division of Water and Wastewater

600-W 516-S  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



WS789-00-AR

ORCHID SPRINGS DEV. CORP.

ECONOMY

01 MAR 1

RECEIVED  
DIVISION OF  
WATER AND  
SEWER

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2000**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

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

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

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

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

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

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

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

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

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

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

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

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

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# FINANCIAL SECTION

REPORT OF

Orchid Springs Development Corporation

(EXACT NAME OF UTILITY)

710 Overlook Drive  
Winter Haven FL 33884

Same

	Mailing Address	Street Address	County
Telephone Number	863/324-3698	Date Utility First Organized	1968
Fax Number	863/325-8850	E-mail Address	

Sunshine State One-Call of florida, Inc. Member No. \_\_\_\_\_

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

Individual     
  Sub Chapter S Corporation     
  1120 Corporation     
  Partnership

Name, Address and phone where records are located: Orchid Springs Development Corp., 710 Overlook Drive, Winter Haven, FL 33884 941/324-3698

Name of subdivisions where services are provided: Orchid Springs Village

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Albert B. Cassidy</u>	<u>President</u>	<u>710 Overlook Drive</u>	
Person who prepared this report: <u>Sheila D. Rounds</u>	<u>Accountant</u>	<u>710 Overlook Drive</u>	
Officers and Managers: <u>Peter E. Cassidy</u>	<u>Vice-President</u>	<u>710 Overlook Drive</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>Orchid Springs Development Corp.</u>	<u>100%</u>	<u>710 Overlook Drive</u>	\$ -0-
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential _____		\$ 51,581	\$ 65,566	\$ _____	\$ 117,147
Commercial _____		247	391	_____	638
Industrial _____		-0-	-0-	_____	0
Multiple Family _____		26,881	47,821	_____	74,702
Guaranteed Revenues _____		-0-	-0-	_____	0
Other (Specify) Late Fees _____		<u>2,624</u>	_____	_____	<u>2,624</u>
<b>Total Gross Revenue _____</b>		<b>\$ <u>81,333</u></b>	<b>\$ <u>113,778</u></b>	<b>\$ _____</b>	<b>\$ <u>195,111</u></b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>					
	W-3 S-3	\$ 74,948	\$ 106,622	\$ _____	\$ 181,570
Depreciation Expense _____	F-5	6,910	14,225	_____	21,135
CIAC Amortization Expense _____	F-8	(4,856)	(8,015)	_____	(12,871)
Taxes Other Than Income _____	F-7	1,788	3,275	_____	5,063
Income Taxes _____	F-7	_____	_____	_____	<u>0</u>
<b>Total Operating Expense</b>		<b>\$ <u>78,790</u></b>	<b><u>116,107</u></b>	<b>_____</b>	<b>\$ <u>194,897</u></b>
<b>Net Operating Income (Loss)</b>		<b>\$ <u>2,543</u></b>	<b>\$ <u>(2,329)</u></b>	<b>\$ _____</b>	<b>\$ <u>214</u></b>
<b>Other Income:</b>					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		78	78	_____	156
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ <u>2,465</u></b>	<b>\$ <u>(2,407)</u></b>	<b>\$ _____</b>	<b>\$ <u>58</u></b>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 950,987	\$ 936,228
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-3	<u>673,391</u>	<u>652,256</u>
Net Utility Plant _____		\$ 277,596	\$ 283,972
Cash _____		2,090	1,812
Customer Accounts Receivable (141) _____		367	9
Other Assets (Specify): _____			
Deferred Debits-Survey & Engineering Costs _____		7,550	11,326
Deferred Debits-Rate Case Costs _____		1,550	3,100
Deferred Debits-Software Costs/Accounting _____		3,340	4,484
Deferred Debits-Contractual Services-Other _____		<u>8,618</u>	<u>9,575</u>
Total Assets _____		\$ <u>301,111</u>	\$ <u>314,278</u>
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6	121,868	121,809
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>121,868</u>	\$ <u>121,809</u>
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____			
Notes Payable (232) _____		47,410	51,377
Customer Deposits (235) _____		8,200	4,725
Accrued Taxes (236) _____		137	
Other Liabilities (Specify) _____			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>123,496</u>	<u>136,367</u>
Total Liabilities and Capital _____		\$ <u>301,111</u>	\$ <u>314,278</u>



UTILITY NAME Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)_____	\$ 242,625	\$ 708,362	\$ _____	\$ 950,987
Construction Work in Progress (105)_____	_____	_____	_____	0
Other (Specify) _____	_____	_____	_____	0
_____	_____	_____	_____	0
_____	_____	_____	_____	0
<b>Total Utility Plant</b> _____	<b>\$ 242,625</b>	<b>\$ 708,362</b>	<b>\$ 0</b>	<b>\$ 950,987</b>

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year_____	\$ 158,303	\$ 493,953	\$ _____	\$ 652,256
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account_____	\$ 6,910	\$ 14,225	\$ _____	\$ 21,135
Salvage_____	_____	_____	_____	0
Other Credits (specify)_____	_____	_____	_____	0
_____	_____	_____	_____	0
<b>Total Credits</b> _____	<b>\$ 6,910</b>	<b>\$ 14,225</b>	<b>\$ 0</b>	<b>\$ 21,135</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ 0
Cost of removal_____	_____	_____	_____	0
Other debits (specify)_____	_____	_____	_____	0
_____	_____	_____	_____	0
<b>Total Debits</b> _____	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Balance End of Year_____	\$ 165,213	\$ 508,178	\$ 0	\$ 673,391

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

CAPITAL STOCK ( 201 - 204 )

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

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ <u>121,809</u>
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
Net Income (loss) _____	_____	_____ 59
Balance end of year _____	\$ <u>0.00</u>	\$ <u>121,868</u>

PROPRIETARY CAPITAL ( 218 )

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

LONG TERM DEBT ( 224 )

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

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				\$
Federal income tax _____				0
State income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
Taxes Other Than Income:				0
State ad valorem tax _____				0
Local property tax _____	1,788	3,275		5,063
Regulatory assessment fee _____	0	0		0
Other (Specify) _____				0
_____				0
_____				0
<b>Total Taxes Accrued _____</b>	<b>\$ 1,788</b>	<b>\$ 3,275</b>	<b>\$ 0</b>	<b>\$ 5,063</b>

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

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the responent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
The Cassidy Organization Inc.	\$ 33,936	\$ 33,936	Management Services
The Cassidy Organization Inc.	\$ 8,112	\$ 8,112	Contractual Repair & Maintenance
Ralph Turner	\$ 5,850	\$ 13,455	Plant Operator
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>171,516</u>	\$ <u>302,109</u>	\$ <u>473,625</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	<u>171,516</u>	<u>302,109</u>	<u>473,625</u>
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	<u>171,516</u>	<u>302,109</u>	<u>473,625</u>
6) Less Accumulated Amortization _____	<u>125,290</u>	<u>224,839</u>	<u>350,129</u>
7) Net CIAC _____	\$ <u>46,226</u>	\$ <u>77,270</u>	\$ <u>123,496</u>

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>120,434</u>	\$ <u>216,824</u>	\$ <u>337,258</u>
Add Credits During Year: _____	<u>4,856</u>	<u>8,015</u>	<u>12,871</u>
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>125,290</u>	\$ <u>224,839</u>	\$ <u>350,129</u>

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

UTILITY NAME Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31 2000
------------------------------------

**SCHEDULE "A"**

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

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

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order approving AFUDC rate:	_____

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

UTILITY NAME Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

**WATER  
OPERATING  
SECTION**

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ 0
302	Franchises _____				0
303	Land and Land Rights _____	480			480
304	Structures and Improvements _____	5,373			5,373
305	Collecting and Impounding Reservoirs _____				0
306	Lake, River and Other Intakes _____				0
307	Wells and Springs _____	3,360			3,360
308	Infiltration Galleries and Tunnels _____				0
309	Supply Mains _____	1,631			1,631
310	Power Generation Equipment _____	14,283	10,678		24,961
311	Pumping Equipment _____	3,275			3,275
320	Water Treatment Equipment _____	8,600			8,600
330	Distribution Reservoirs and Standpipes _____	12,049			12,049
331	Transmission and Distribution Lines _____	149,718			149,718
333	Services _____	16,737			16,737
334	Meters and Meter Installations _____	10,518	343		10,861
335	Hydrants _____	5,579			5,579
339	Other Plant and Miscellaneous Equipment _____				0
340	Office Furniture and Equipment _____				0
341	Transportation Equipment _____				0
342	Stores Equipment _____				0
343	Tools, Shop and Garage Equipment _____				
344	Laboratory Equipment _____				
345	Power Operated Equipment _____				
346	Communication Equipment _____				
347	Miscellaneous Equipment _____				
348	Other Tangible Plant _____				
	<b>Total Water Plant _____</b>	<b>\$ 231,603</b>	<b>\$ 11,021</b>	<b>\$ 0</b>	<b>\$ 242,624</b>



ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	%	0.0357 %	\$ 4,843		192	\$ 5,035
305	Collecting and Impounding Reservoirs		%		0			0
306	Lake, River and Other Intakes		%		0			0
307	Wells and Springs	27	%	0.0370 %	3,145		124	3,269
308	Infiltration Galleries & Tunnels		%		0			0
309	Supply Mains	17	%	0.0588 %	40		96	136
310	Power Generating Equipment	17	%	0.0588 %	14,283		523	14,806
311	Pumping Equipment	17	%	0.0588 %	3,275			3,275
320	Water Treatment Equipment	17	%	0.0588 %	2,072		415	2,487
330	Distribution Reservoirs & Standpipes	33	%	0.0303 %	6,272		365	6,637
331	Trans. & Dist. Mains	38	%	0.0263 %	103,204		3,942	107,146
333	Services	35	%	0.0286 %	9,301		478	9,779
334	Meter & Meter Installations	17	%	0.0588 %	8,032		636	8,668
335	Hydrants	40	%	0.0250 %	3,836		139	3,975
336	Backflow Prevention Devices							
339	Other Plant and Miscellaneous Equipment		%		0			0
340	Office Furniture and Equipment		%		0			0
341	Transportation Equipment		%		0			0
342	Stores Equipment		%		0			0
343	Tools, Shop and Garage Equipment		%		0			0
344	Laboratory Equipment		%		0			0
345	Power Operated Equipment		%		0			0
346	Communication Equipment		%		0			0
347	Miscellaneous Equipment		%		0			0
348	Other Tangible Plant		%		0			0
	Totals				\$ 158,303	\$ 0	\$ 6,910	\$ 165,213 *

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

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
604	Employee Pensions and Benefits_____	_____
610	Purchased Water_____	_____
615	Purchased Power_____	2,989
616	Fuel for Power Production_____	219
618	Chemicals_____	1,728
620	Materials and Supplies_____	990
630	Contractual Services:	
	Billing_____	_____
	Professional_____	37,450
	Testing_____	1,057
	Other_____	18,298
640	Rents_____	3,000
650	Transportation Expense_____	792
655	Insurance Expense_____	892
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	4,338
670	Bad Debt Expense_____	157
675	Miscellaneous Expenses_____	3,038
	Total Water Operation And Maintenance Expense_____	\$ 74,948 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	274	274	274
3/4"	D	1.5			
1"	D	2.5	29	29	73
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	207	207	1,656
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify):					
Total			510	510	2,003

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

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

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

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
January		2,633		2,633	2,633
February		2,772		2,772	2,772
March		3,350		3,350	3,350
April		3,172		3,172	3,172
May		3,464		3,464	3,464
June		2,817		2,817	2,817
July		2,185		2,185	2,185
August		1,973		1,973	1,973
September		1,969		1,969	1,969
October		2,625		2,625	2,625
November		2,747		2,747	2,747
December		2,766		2,766	2,766
<b>Total for Year</b>	<b>0</b>	<b>32,473</b>	<b>0</b>	<b>32,473</b>	<b>32,473</b>

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	8"	3,960 l.f.			3,960 l.f.
PVC	6"	5,520 l.f.			5,520 l.f.
PVC	4"	6,120 l.f.			6,120 l.f.
PVC	2"	7,050 l.f.			7,050 l.f.

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

SYSTEM NAME:

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1974	1964	_____	_____
Types of Well Construction and Casing _____	Steel	Steel	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	600'	unknown	_____	_____
Diameters of Wells _____	10"	6"	_____	_____
Pump - GPM _____	400	250	_____	_____
Motor - HP _____	20	15	_____	_____
Motor Type * _____	submersible	submersible	_____	_____
Yields of Wells in GPD _____	576,000	360,000	_____	_____
Auxiliary Power _____	yes	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	horizontal round hydropneumatic	horizontal round hydropneumatic	_____	_____
Capacity of Tank _____	5,000 gal.	10,000 gal.	_____	_____
Ground or Elevated _____	ground	ground	_____	_____

**HIGH SERVICE PUMPING**

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

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2000
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_ _ _	650 gpm @ 50 psi		
Type of Source_ _ _ _ _	deep well		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_ _ _ _ _	20 HP submersible	15 HP submersible	
Make_ _ _ _ _	Goolds	Goolds	
Permitted Capacity (GPD)_ _	576,000	360,000	
High service pumping	N/A	N/A	
Gallons per minute_ _ _	N/A	N/A	
Reverse Osmosis_ _ _ _ _	N/A	N/A	
Lime Treatment			
Unit Rating_ _ _ _ _			
Filtration			
Pressure Sq. Ft._ _ _ _ _			
Gravity GPD/Sq.Ft._ _ _			
Disinfection			
Chlorinator_ _ _ _ _	3 ppm	3 ppm	
Ozone_ _ _ _ _			
Other_ _ _ _ _			
Auxiliary Power_ _ _ _ _	generator	none	

Utility Name: Orchid Springs Development Corporation

YEAR OF REPORT  
DECEMBER 31, 2000

System Name: \_\_\_\_\_

**GENERAL WATER SYSTEM INFORMATION**

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

- 1. Present number of ERCs \* now being served. 271
- 2. Maximum number of ERCs \* which can be served. 817
- 3. Present system connection capacity (in ERC's) using existing lines. 510
- 4. Future connection capacity (in ERC's) upon service area buildout. 0
- 5. Estimated annual increase in ERCs \* None
- 6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
- 7. Attach a description of the fire fighting facilities.
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_
- 9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
- 10. If present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is the system under any Consent Order with DEP? \_\_\_\_\_
- 11. Department of Environmental Protection ID # DO 53232173
- 12. Water Management District Consumptive Use Permit # 0415.02
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (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).

**WASTEWATER  
OPERATING  
SECTION**

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ 0
352	Franchises _____				0
353	Land and Land Rights _____	58,860			58,860
354	Structures and Improvements _____	10,988			10,988
355	Power Generation Equipment _____	613	1,669		2,282
360	Collection Sewers - Force _____	19,660			19,660
361	Collection Sewers - Gravity _____	219,184			219,184
362	Special Collecting Structures _____				0
363	Services to Customers _____	63,265			63,265
364	Flow Measuring Devices _____	2,500			2,500
365	Flow Measuring Installations _____				0
370	Receiving Wells _____	130,923			130,923
371	Pumping Equipment _____	3,586			3,586
380	Treatment and Disposal Equipment _____	194,496	2,068		196,564
381	Plant Sewers _____				0
382	Outfall Sewer Lines _____				0
389	Other Plant and Miscellaneous Equipment _____	550			550
390	Office Furniture and Equipment _____				0
391	Transportation Equipment _____				0
392	Stores Equipment _____				0
393	Tools, Shop and Garage Equipment _____				0
394	Laboratory Equipment _____				0
395	Power Operated Equipment _____				0
396	Communication Equipment _____				0
397	Miscellaneous Equipment _____				0
398	Other Tangible Plant _____				0
	<b>Total Wastewater Plant _____</b>	<b>\$ 704,625</b>	<b>\$ 3,737</b>	<b>\$ 0</b>	<b>\$ 708,362 *</b>

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



ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	%	0.0370 %	\$ 450	\$	407	\$ 857
355	Power Generation Equipment	17	%	0.0588 %	18		69	87
360	Collection Sewers - Force	27	%	0.0370 %	17,232		729	17,961
361	Collection Sewers - Gravity	40	%	0.0250 %	152,060		5,479	157,539
362	Special Collecting Structures		%		0			0
363	Services to Customers	35	%	0.0286 %	47,533		1,807	49,340
364	Flow Measuring Devices	5	%	0.2000 %	2,500			2,500
365	Flow Measuring Installations		%		0			0
370	Receiving Wells	25	%	0.0400 %	79,679		5,237	84,916
371	Pumping Equipment	15	%	0.0667 %	1,989		239	2,228
380	Treatment and Disposal		%		0			0
	Equipment	15	%	0.0667 %	192,486		221	192,707
381	Plant Sewers		%		0			0
382	Outfall Sewer Lines		%		0			0
389	Other Plant and Miscellaneous		%		0			0
	Equipment	15	%	0.0667 %	6		37	43
390	Office Furniture and		%		0			0
	Equipment		%		0			0
391	Transportation Equipment		%		0			0
392	Stores Equipment		%		0			0
393	Tools, Shop and Garage		%		0			0
	Equipment		%		0			0
394	Laboratory Equipment		%		0			0
395	Power Operated Equipment		%		0			0
396	Communication Equipment		%		0			0
397	Miscellaneous Equipment		%		0			0
398	Other Tangible Plant		%		0			0
	Totals				\$ 493,953	\$ 0	\$ 14,225	\$ 508,178 *

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

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	300
715	Purchased Power	12,091
716	Fuel for Power Production	_____
718	Chemicals	2,841
720	Materials and Supplies	83
730	Contractual Services:	_____
	Billing	0
	Professional	38,099
	Testing	3,060
	Other	36,623
740	Rents	3,000
750	Transportation Expense	792
755	Insurance Expense	892
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	5,684
770	Bad Debt Expense	157
775	Miscellaneous Expenses	3,000
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 106,622 *</b>

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	_____	287	287
			_____	_____	0
			_____	_____	0
General Service			_____	_____	0
5/8"	D	1.0	_____	_____	0
3/4"	D	1.5	_____	_____	0
1"	D	2.5	_____	_____	0
1 1/2"	D,T	5.0	_____	_____	0
2"	D,C,T	8.0	_____	207	1656
3"	D	15.0	_____	_____	0
3"	C	16.0	_____	_____	0
3"	T	17.5	_____	_____	0
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify): (Flat Rate Service)	_____	_____	509	_____	_____
** D = Displacement C = Compound T = Turbine			_____	_____	_____
Total			509	494	1943

**PUMPING EQUIPMENT**

Lift Station Number _____	1	2	3	4		
Make or Type and nameplate data on pump _____	3 HP	2 HP Sta Rite	3 HP	1/2 HP Goulds		
Year installed _____	1969	1975	1980	1984		
Rated capacity _____	200 gpm					
Size _____	3"	2"	3"			
Power:						
Electric _____	x	x	x	x		
Mechanical _____						
Nameplate data of motor _____	unknown	unknown	unknown	unknown		

**SERVICE CONNECTIONS**

Size (inches) _____	4"	4" / 6"				
Type (PVC, VCP, etc.) _____	PVC	PVC				
Average length _____	unknown	unknown				
Number of active service connections _____	299	7				
Beginning of year _____	299	7				
Added during year _____	0	0				
Retired during year _____	0	0				
End of year _____	299	7				
Give full particulars concerning inactive connections _____	N/A	7				

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	10"	8"	6"	4"	4"	4"	4"	4"
Type of main _____	Gravity	Gravity	Gravity	Gravity	PVC	PVC	PVC	PVC
Length of main (nearest foot) _____	140 est	7,220 est	6,020 est	4,640 est	1,000 est	1,200 est	600 est	600 est
Beginning of year _____								
Added during year _____								
Retired during year _____								
End of year _____								

**MANHOLES**

Size (inches) _____				
Type of Manhole _____	Brick			
Number of Manholes:				
Beginning of year _____	32			
Added during year _____	0			
Retired during year _____	0			
End of Year _____	32			

UTILITY NAME: Orchid Springs Development Corporation

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

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

**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	Marolf/Gen. Environ. Extended Aeration  95,000 gpd 49,000 gpd Evaporation/Irrigation  18,046,000		
---	---	--	--

**MASTER LIFT STATION PUMPS**

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

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	2,046	0	2,046
February _____	1,820	0	1,820
March _____	1,612	0	1,612
April _____	1,350	0	1,350
May _____	1,178	0	1,178
June _____	1,050	0	1,050
July _____	1,333	0	1,333
August _____	1,590	0	1,590
September _____	1,590	0	1,590
October _____	1,426	0	1,426
November _____	1,470	0	1,470
December _____	1,581	0	1,581
Total for year _____	18,046	0	18,046

If Wastewater Treatment is purchased, indicate the vendor: N/A

Utility Name: Orchid Springs Development Corporation

YEAR OF REPORT  
DECEMBER 31, 2000

System Name: \_\_\_\_\_

**GENERAL WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs \* now being served. \_\_\_\_\_ 208
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 804
3. Present system connection capacity (in ERC's) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERC's) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \* \_\_\_\_\_
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is the system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_ DO 53232173

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (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).

# CERTIFICATION OF ANNUAL REPORT

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

YES     NO    1.    The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

YES     NO    2.    The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

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

YES     NO    4.    The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

### Items Certified

1.     2.     3.     4.

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

1.     2.     3.     4.

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

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

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