

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS789-07-AR
Orchid Springs Development Corporation
250 Avenue K, SW Suite 100
Winter Haven FL 33880

600-W 516-S
Certificate Number(s)

Submitted To The
STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2007

REGISTRATION DIVISION

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GENERAL INSTRUCTIONS

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

Florida Public Service Commission
Division of 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)

250 Avenue K, SW Suite 100
 Winter Haven FL 33880

Same
 Polk
 County

Mailing Address

Street Address

County

Telephone Number 863/324-4445

Date Utility First Organized 1968

Fax Number 863/508-1067

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., 250 Avenue K, SW, Suite 100
Winter Haven, FL 33880 863/324-4445

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>250 Avenue K, SW #100</u> <u>Winter Haven, FL 33880</u>	
Person who prepared this report: <u>Carol C. Rhinehart</u>	<u>Secretary</u>	<u>250 Avenue K, SW #100</u> <u>Winter Haven, FL 33880</u>	
Officers and Managers: <u>Peter E. Cassidy</u>	<u>Vice-President</u>	<u>250 Avenue K, SW #100</u> <u>Winter Haven, FL 33880</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>250 Avenue K, SW #100</u> <u>Winter Haven, FL 33880</u>	\$ _____ \$ -0- \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 49,618	\$ 61,267	\$ _____	\$ 110,885
Commercial_____		<u>1,292</u>	<u>2,015</u>	_____	<u>3,307</u>
Industrial_____		<u>-0-</u>	<u>-0-</u>	_____	<u>0</u>
Multiple Family_____		<u>28,933</u>	<u>41,822</u>	_____	<u>70,756</u>
Guaranteed Revenues_____		<u>-0-</u>	<u>-0-</u>	_____	<u>0</u>
Other (Specify)Late Fees_____		<u>6,890</u>	_____	_____	<u>6,890</u>
Total Gross Revenue_____		\$ <u>86,733</u>	\$ <u>105,105</u>	\$ _____	\$ <u>191,838</u>
Operation Expense (Must tie to pages W-3 and S-3)					
Depreciation Expense_____	W-3 S-3	\$ <u>96,130</u>	\$ <u>107,110</u>	\$ _____	\$ <u>203,240</u>
CIAC Amortization Expense_____	F-5	<u>6,975</u>	<u>12,854</u>	_____	<u>19,828</u>
Taxes Other Than Income_____	F-8	<u>(4,305)</u>	<u>(7,287)</u>	_____	<u>(11,592)</u>
Income Taxes_____	F-7	<u>8,506</u>	<u>10,826</u>	_____	<u>19,332</u>
Total Operating Expense	F-7	\$ <u>107,306</u>	<u>123,502</u>	_____	\$ <u>230,808</u>
Net Operating Income (Loss)		\$ <u>(20,573)</u>	\$ <u>(18,397)</u>	\$ _____	\$ <u>(38,970)</u>
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ <u>0</u>
Interest Expense_____		_____	_____	_____	<u>0</u>
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ <u>(20,573)</u>	\$ <u>(18,397)</u>	\$ _____	\$ <u>(38,970)</u>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>1,028,937</u>	\$ <u>1,028,937</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>804,199</u>	<u>784,369</u>
 Net Utility Plant -----		 \$ <u>224,738</u>	 \$ <u>244,568</u>
 Cash -----		 <u>3,924</u>	 <u>1,088</u>
Customer Accounts Receivable (141) -----		<u>16,643</u>	<u>18,270</u>
Other Assets (Specify): Note Rec.-LRPM -----		<u>1,200</u>	<u>(3,515)</u>
Deferred Debits-Software Costs/Accounting -----		<u>0</u>	<u>0</u>
Deferred Debits-Contractual Services-Other -----		<u>0</u>	<u>0</u>
Deferred Debits-Miscellaneous -----		<u>0</u>	<u>(914)</u>
 Total Assets -----		 \$ <u><u>246,503</u></u>	 \$ <u><u>259,497</u></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	<u>(203,780)</u>	<u>(164,809)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	-----	-----
 Total Capital -----		 \$ <u>(203,780)</u>	 \$ <u>(164,809)</u>
 Long Term Debt (224) -----	F-6	 \$ -----	 \$ -----
Accounts Payable (231) -----		<u>4,270</u>	<u>2,133</u>
Notes Payable (232) -----		<u>396,940</u>	<u>361,770</u>
Customer Deposits (235) -----		<u>8,495</u>	<u>8,362</u>
Accrued Taxes (236) -----		<u>757</u>	<u>625</u>
Other Liabilities (Specify) -----		-----	-----
-----		-----	-----
-----		-----	-----
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>39,823</u>	<u>51,416</u>
 Total Liabilities and Capital -----		 \$ <u><u>246,503</u></u>	 \$ <u><u>259,497</u></u>

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ <u>266,203</u>	\$ <u>762,734</u>	\$ _____	\$ <u>1,028,937</u>

Construction Work in	_____	_____	_____	0
-----				0
Other (Specify) _____	_____	_____	_____	0
-----				0
-----				0
Total Utility Plant _____	\$ <u>266,203</u>	\$ <u>762,734</u>	\$ <u>0</u>	\$ <u>1,028,937</u>

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

Account 108	Water	Wastewater	A/D & CIAC AM. Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>196,019</u>	\$ <u>588,352</u>	\$ _____	\$ <u>784,371</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>6,975</u>	\$ <u>12,854</u>	\$ _____	\$ <u>19,828</u>
Salvage _____	_____	_____	_____	0
Other Credits (specify) _____	_____	_____	_____	0
-----				0
Total Credits _____	\$ <u>6,975</u>	\$ <u>12,854</u>	\$ <u>0</u>	\$ <u>19,828</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ <u>0</u>
Cost of removal _____	_____	_____	_____	0
Other debits (specify) _____	_____	_____	_____	0
-----				0
Total Debits _____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Balance End of Year _____	\$ <u>202,994</u>	\$ <u>601,206</u>	\$ <u>0</u>	\$ <u>804,199</u>

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, <u>2007</u>
--

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>(164,809)</u>
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
Net Income (loss) _____	_____	(38,829)
Balance end of year _____	\$ <u>0.00</u>	\$ <u>(203,638)</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	# of	Principal per Balance Sheet Date
	Rate	Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2007

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				\$
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	8,506	10,826		19,332
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ 8,506	\$ 10,826	\$ 0	\$ 19,332

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 respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
<u>Ralph Turner</u>	\$ 28,907	\$ 24,772	<u>Plant Operator</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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>156,248</u>	<u>277,553</u>	<u>433,802</u>
7) Net CIAC _____	\$ <u>15,268</u>	\$ <u>24,556</u>	\$ <u>39,823</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>151,943</u>	\$ <u>270,266</u>	\$ <u>422,209</u>
Add Credits During Year: _____	<u>4,305</u>	<u>7,288</u>	<u>11,593</u>
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>156,248</u>	\$ <u>277,554</u>	\$ <u>433,802</u>

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

UTILITY NAME Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2007

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)	_____	_____ %	_____ %	_____ %
Total	\$ _____	_____ 0.00 %		_____ %

(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, 2007

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)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**WATER
OPERATING
SECTION**

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2007

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 0	\$ _____	\$ _____	\$ 0
302	Franchises_____	0	_____	_____	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_____	24,961	_____	_____	24,961
311	Pumping Equipment_____	3,275	_____	_____	3,275
320	Water Treatment Equipment_____	8,600	_____	_____	8,600
330	Distribution Reservoirs and Standpipes_____	31,000	0	0	31,000
331	Transmission and Distribution Lines_____	153,284	_____	_____	153,284
333	Services_____	16,737	_____	_____	16,737
334	Meters and Meter Installations_____	11,923	_____	_____	11,923
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_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 266,203	\$ 0	\$ 0	\$ 266,203

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT
DECEMBER 31, 2007

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	\$ 5,373	\$	0	\$ 5,373
305	Collecting and Impounding Reservoirs		%		0			0
306	Lake, River and Other Intakes		%		0			0
307	Wells and Springs	27	%	0.0370	3,360		0	3,360
308	Infiltration Galleries & Tunnels		%		0			0
309	Supply Mains	17	%	0.0588	711		96	807
310	Power Generating Equipment	17	%	0.0588	18,575		628	19,203
311	Pumping Equipment	17	%	0.0588	3,275			3,275
320	Water Treatment Equipment	17	%	0.0588	4,977		415	5,392
330	Distribution Reservoirs & Standpipes	30	%	0.0303	603		1,033	1,636
331	Trans. & Dist. Mains	38	%	0.0263	131,287		4,034	135,321
333	Services	35	%	0.0286	12,648		478	13,126
334	Meter & Meter Installations	17	%	0.0588	10,398		150	10,549
335	Hydrants	40	%	0.0250	4,811		139	4,951
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				\$ 196,019	\$ 0	\$ 6,975	\$ 202,994 *

* 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	3,976
616	Fuel for Power Production	178
618	Chemicals	3,980
620	Materials and Supplies	1,089
630	Contractual Services:	_____
	Billing	_____
	Professional	11,626
	Testing	3,710
	Other	42,250
640	Rents	3,000
650	Transportation Expense	367
655	Insurance Expense	9,330
663	Repairs & Maintenance	8,159
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	4,019
670	Bad Debt Expense	2,335
675	Miscellaneous Expenses	2,111
	Total Water Operation And Maintenance Expense	\$ <u>96,130</u> *

* 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)	
Residential Service					
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	_____	_____	_____
General Service					
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):	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	510	510
* 207 Customers (8 Meters)			Total	510	2,003

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2007

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		2,416		2,416	2,416
February		1,763		1,763	1,763
March		2,282		2,282	2,282
April		2,562		2,562	2,562
May		2,723		2,723	2,723
June		2,448		2,448	2,448
July		2,551		2,551	2,551
August		1,781		1,781	1,781
September		2,106		2,106	2,106
October		2,195		2,195	2,195
November		2,135		2,135	2,135
December		2,408		2,408	2,408
Total for Year	0	27,370	0	27,370	27,370

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

* Totals are not available from a Systems Totals Report for these two months.

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"	7,250 l.f.			7,250 l.f.

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2007

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	horizontal round	_____	_____
Capacity of Tank _____	hydropneumatic 5,000 gal.	hydropneumatic 10,000 gal.	_____	_____
Ground or Elevated _____	ground	ground	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
Pumps				
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, 2007

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_____	Goulds	Goulds	_____
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, 2007

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**

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2007

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 0	\$ _____	\$ _____	\$ 0
352	Franchises_____	0	_____	_____	0
353	Land and Land Rights_____	58,860	_____	_____	58,860
354	Structures and Improvements_____	10,988	_____	_____	10,988
355	Power Generation Equipment_____	613	_____	_____	613
360	Collection Sewers - Force_____	21,740	_____	_____	21,740
361	Collection Sewers - Gravity_____	219,184	_____	_____	219,184
362	Special Collecting Structures_____	0	_____	_____	0
363	Services to Customers_____	63,265	_____	_____	63,265
364	Flow Measuring Devices_____	2,500	_____	_____	2,500
365	Flow Measuring Installations_____	0	_____	_____	0
370	Receiving Wells_____	132,991	_____	_____	132,991
371	Pumping Equipment_____	3,586	_____	_____	3,586
380	Treatment and Disposal Equipment_____	228,015	_____	_____	228,015
381	Plant Sewers_____	20,442	_____	_____	20,442
382	Outfall Sewer Lines_____	0	_____	_____	0
389	Other Plant and Miscellaneous Equipment_____	550	_____	_____	550
390	Office Furniture and Equipment_____	0	_____	_____	0
391	Transportation Equipment_____	0	_____	_____	0
392	Stores Equipment_____	0	_____	_____	0
393	Tools, Shop and Garage 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
	Total Wastewater Plant_____	\$ 762,734	\$ 0	\$ 0	\$ 762,734 *

* This amount should tie to sheet F-5.

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT
DECEMBER 31, 2007

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 %	\$ 3,299	\$	\$ 407	\$ 3,706
355	Power Generation Equipment	17	%	0.0588 %	270		36	306
360	Collection Sewers - Force	27	%	0.0370 %	20,071		77	20,148
361	Collection Sewers - Gravity	40	%	0.0250 %	190,416		5,480	195,896
362	Special Collecting Structures		%					
363	Services to Customers	35	%	0.0286 %	60,184		1,808	61,992
364	Flow Measuring Devices	5	%	0.2000 %	2,500			2,500
365	Flow Measuring Installations		%					
370	Receiving Wells	25	%	0.0400 %	102,700		1,697	104,397
371	Pumping Equipment	15	%	0.0667 %	3,586			3,586
380	Treatment and Disposal Equipment	15	%	0.0667 %	200,151		2,110	202,261
381	Plant Sewers	17	%	0.0588 %	4,911		1,202	6,113
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	15	%	0.0667 %	263		36	299
390	Office Furniture and Equipment		%					
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		%					
398	Other Tangible Plant		%					
	Totals				\$ 588,352	\$ 0	\$ 12,854	\$ 601,205 *

* 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_____	_____
715	Purchased Power_____	23,143
716	Fuel for Power Production_____	_____
718	Chemicals_____	4,688
720	Materials and Supplies_____	515
730	Contractual Services:	
	Billing_____	0
	Professional_____	11,880
	Testing_____	4,180
	Other_____	38,465
740	Rents_____	3,000
750	Transportation Expense_____	367
755	Insurance Expense_____	4,045
763	Repairs & Maintenance_____	6,829
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	5,702
770	Bad Debt Expense_____	2,335
775	Miscellaneous Expenses_____	1,961
	Total Wastewater Operation And Maintenance Expense_____	\$ <u>107,110</u> *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Equivalent (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	287	287	287
			_____	_____	0
			_____	_____	0
General Service					
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 *	207 *	1,656
3"	D	15.0	_____	_____	0
3"	C	16.0	_____	_____	0
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify): (Flat Rate Service)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	494	494
			_____	_____	1,943
* 207 Customers (8 Meters)			_____	_____	_____

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_____	1	0	_____	_____	_____	_____
Retired during year_____	0	0	_____	_____	_____	_____
End of year_____	300	7	_____	_____	_____	_____
Give full particulars concerning inactive connections_____	N/A	7	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
	10" Gravity	8" Gravity	6" Gravity	4" Gravity	4" PVC	4" PVC	4" PVC	4" PVC
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

YEAR OF REPORT DECEMBER 31, 2007

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer _____	Marolf/Gen. Environ. Extended Aeration		
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Permitted Capacity _____	95,000 gpd	_____	_____
Average Daily Flow _____	46,000 gpd	_____	_____
Method of Effluent Disposal _____	Evaporation/Irrigation	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	15,443,800	_____	_____

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 _____	1,519,000	0	1,519,000
February _____	1,260,000	0	1,260,000
March _____	1,240,000	0	1,240,000
April _____	1,440,000	0	1,440,000
May _____	1,302,000	0	1,302,000
June _____	1,080,000	0	1,080,000
July _____	1,209,000	0	1,209,000
August _____	1,117,800	0	1,117,800
September _____	1,170,000	0	1,170,000
October _____	1,178,000	0	1,178,000
November _____	1,440,000	0	1,440,000
December _____	1,488,000	0	1,488,000
Total for year _____	<u>15,443,800</u>	<u>0</u>	<u>15,443,800</u>

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

Utility Name: Orchid Springs Development Corporation

YEAR OF REPORT
DECEMBER 31, 2007

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

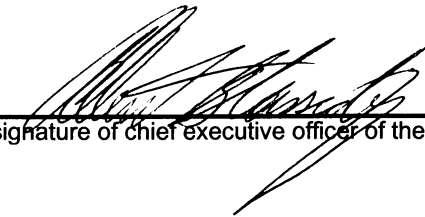
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

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.