

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF

WS789-09-AR  
Orchid Springs Development Corporation  
250 Avenue K, S.W., Suite 103  
Winter Haven, FL 33880-3919

Submitted To The

## STATE OF FLORIDA



## PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2009

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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 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)

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# FINANCIAL SECTION

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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
<b>Gross Revenue:</b>					
Residential		\$ 59,666	\$ 67,342	\$	\$ 127,008
Commercial		1,675	2,500		4,175
Industrial		-0-	-0-		0
Multiple Family		34,180	58,980		93,160
Guaranteed Revenues		-0-	-0-		0
Other (Specify) Late Fees & Reconnect Fees		5,265			5,265
<b>Total Gross Revenue</b>		<b>\$ 100,786</b>	<b>\$ 128,822</b>	<b>\$</b>	<b>\$ 229,608</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	W-3 S-3	\$ 76,541	\$ 153,612	\$	\$ 230,153
Depreciation Expense	F-5	6,606	16,713		23,319
CIAC Amortization Expense	F-8	(4,305)	(5,480)		(9,784)
Taxes Other Than Income	F-7	2,434	3,197		5,631
Income Taxes	F-7				0
<b>Total Operating Expense</b>		<b>\$ 81,276</b>	<b>168,042</b>		<b>\$ 249,318</b>
<b>Net Operating Income (Loss)</b>		<b>\$ 19,510</b>	<b>\$ (39,220)</b>	<b>\$</b>	<b>\$ (19,710)</b>
<b>Other Income:</b>					
Nonutility Income		\$	\$	\$	\$
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses		\$	\$	\$	\$ 0
Interest Expense					0
Loss of disposed assets			1,329		1,329
<b>Net Income (Loss)</b>		<b>\$ 19,510</b>	<b>\$ (40,549)</b>	<b>\$</b>	<b>\$ (21,039)</b>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 1,016,717	\$ 998,942
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>631,414</u>	<u>612,593</u>
Net Utility Plant -----		\$ <u>385,303</u>	\$ <u>386,349</u>
Cash -----		<u>16,036</u>	<u>12,304</u>
Customer Accounts Receivable (141) -----		<u>16,411</u>	<u>20,348</u>
Other Assets (Specify):			
Deposit - City of Winter Haven -----		<u>15,000</u>	<u>15,000</u>
-----		<u>0</u>	<u>0</u>
-----		<u>0</u>	<u>0</u>
<b>Total Assets</b> -----		\$ <u><u>432,749</u></u>	\$ <u><u>434,001</u></u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	-----	-----
Preferred Stock Issued (204) -----	F-6	-----	-----
Other Paid in Capital (211) -----		-----	-----
Retained Earnings (215) -----	F-6	<u>(266,381)</u>	<u>(245,342)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	-----	-----
<b>Total Capital</b> -----		\$ <u><u>(266,381)</u></u>	\$ <u><u>(245,342)</u></u>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		<u>20,500</u>	<u>0</u>
Notes Payable (232) -----		<u>647,326</u>	<u>640,475</u>
Customer Deposits (235) -----		<u>11,291</u>	<u>9,232</u>
Accrued Taxes (236) -----		<u>1,026</u>	<u>865</u>
Other Liabilities (Specify) -----		-----	-----
-----		-----	-----
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>18,987</u>	<u>28,771</u>
<b>Total Liabilities and Capital</b> -----		\$ <u><u>432,749</u></u>	\$ <u><u>434,001</u></u>



**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ 259,942	\$ 756,775	\$ _____	\$ 1,016,717
-----				
Construction Work in	_____	_____	_____	0
-----				0
Other (Specify) -----	_____	_____	_____	0
-----				0
-----				0
<b>Total Utility Plant</b> -----	<b>\$ 259,942</b>	<b>\$ 756,775</b>	<b>\$ 0</b>	<b>\$ 1,016,717</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 -----	\$ 206,195	\$ 406,397	\$ _____	\$ 612,593
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account -----	\$ 6,606	\$ 16,713	\$ _____	\$ 23,319
Salvage -----	_____	_____	_____	0
Other Credits (specify) -----	_____	_____	_____	0
-----				0
<b>Total Credits</b> -----	<b>\$ 6,606</b>	<b>\$ 16,713</b>	<b>\$ 0</b>	<b>\$ 23,319</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired -----	\$ _____	\$ 4,498	\$ _____	\$ 4,498
Cost of removal -----	_____	_____	_____	0
Other debits (specify) -----	_____	_____	_____	0
-----				0
<b>Total Debits</b> -----	<b>\$ 0</b>	<b>\$ 4,498</b>	<b>\$ 0</b>	<b>\$ 4,498</b>
<b>Balance End of Year</b> -----	<b>\$ 212,801</b>	<b>\$ 418,613</b>	<b>\$ 0</b>	<b>\$ 631,414</b>

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2009
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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>(245,342)</u>
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
Net income (loss) _____	_____	(21,039)
Balance end of year _____	\$ 0.00	\$ <u>(266,381)</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, 2009
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**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 _____	2,434	3,197	_____	5,631
Regulatory assessment fee _____	_____	_____	_____	0
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Taxes Accrued _____</b>	<b>\$ 2,434</b>	<b>\$ 3,197</b>	<b>\$ 0</b>	<b>\$ 5,631</b>

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

<p>Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.</p>			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Ralph Turner	\$ 3,874	\$ 4,560	Plant Operator
City of Winter Haven	\$ 22,725	\$ 9,283	Maintenance
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 171,516	\$ 302,109	\$ 473,625
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>164,858</u>	<u>289,780</u>	<u>454,638</u>
7) Net CIAC _____	\$ <u>6,658</u>	\$ <u>12,329</u>	\$ <u>18,987</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 _____	\$ 160,553	\$ 284,301	\$ 444,854
Add Credits During Year: _____	<u>4,305</u>	<u>5,480</u>	<u>9,784</u>
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>164,858</u>	\$ <u>289,780</u>	\$ <u>454,638</u>

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

UTILITY NAME Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2009
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**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>_____ 0.00 %</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, 2009
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**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

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

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

_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
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**WATER  
OPERATING  
SECTION**

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UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2009
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization		\$	\$	\$
302	Franchises				
303	Land and Land Rights	480			480
304	Structures and Improvements	5,373			5,373
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,360			3,360
308	Infiltration Galleries and Tunnels				
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	2,339			2,339
330	Distribution Reservoirs and Standpipes	31,000			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				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
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>\$ 259,942</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 259,942</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	5,373			\$ 5,373
305	Collecting and Impounding Reservoirs							0
306	Lake, River and Other Intakes							0
307	Wells and Springs	27		0.0370	3,360			3,360
308	Infiltration Galleries & Tunnels							0
309	Supply Mains	17		0.0588	903		96	999
310	Power Generating Equipment	17		0.0588	19,832		628	20,460
311	Pumping Equipment	17		0.0588	3,275			3,275
320	Water Treatment Equipment	17		0.0588	2,035		47	2,082
330	Distribution Reservoirs & Standpipes	33		0.0303	2,670		1,033	3,703
331	Trans. & Dist. Mains	36		0.0263	139,355		4,034	143,389
333	Services	35		0.0286	13,604		478	14,082
334	Meter & Meter Installations	17		0.0588	10,899		150	10,849
335	Hydrants	40		0.0250	5,090		139	5,229
336	Backflow Prevention Devices							
339	Other Plant and Miscellaneous Equipment							
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				\$ 206,196	\$ 0	\$ 6,605	\$ 212,801 *

\* 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	4,833
616	Fuel for Power Production	132
618	Chemicals	1,437
620	Materials and Supplies	131
630	Contractual Services:	
	Billing	_____
	Professional	75
	Testing	948
	Other	43,217
640	Rents	3,000
650	Transportation Expense	0
655	Insurance Expense	9,886
663	Repairs & Maintenance	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	4,060
670	Bad Debt Expense	3,884
675	Miscellaneous Expenses	5,138
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 76,541 *</b>

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<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	_____	_____	0
<b>General Service</b>					
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	_____	_____	0
Unmetered Customers	_____	_____	_____	_____	0
Other (Specify):	_____	_____	_____	_____	0
			_____	_____	0
			<b>Total</b>	<b>510</b>	<b>2,003</b>

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

\* 207 Customers (8 Meters)

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT  
DECEMBER 31, 2009

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		2,237		2,237	2,237
February		2,370		2,370	2,370
March		2,784		2,784	2,784
April		2,592		2,592	2,592
May		2,626		2,626	2,626
June		2,146		2,146	2,146
July		2,123		2,123	2,123
August		2,235		2,235	2,235
September		2,394		2,394	2,394
October		2,505		2,505	2,505
November		2,274		2,274	2,274
December		1,705		1,705	1,705
Total for Year		27,991	0	27,991	27,991

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, 2009
-------------------------------------

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, 2009
-------------------------------------

**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, 2009

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 # 415.02
  - 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**

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UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2009
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**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	45,005			45,005
355	Power Generation Equipment				0
360	Collection Sewers - Force	45,514			45,514
361	Collection Sewers - Gravity	235,015			235,015
362	Special Collecting Structures				0
363	Services to Customers	63,265			63,265
364	Flow Measuring Devices		3,101		3,101
365	Flow Measuring Installations				0
370	Receiving Wells	279,352	13,849	2,241	290,960
371	Pumping Equipment	3,586	6,651	3,586	6,651
380	Treatment and Disposal Equipment	959			959
381	Plant Sewers	6,895			6,895
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			0
398	Other Tangible Plant	0			0
	<b>Total Wastewater Plant</b>	<b>\$ 739,000</b>	<b>\$ 23,601</b>	<b>\$ 5,827</b>	<b>\$ 756,775 *</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	4,848		1,667	\$ 6,515
355	Power Generation Equipment	17	%	0.0588	0			0
360	Collection Sewers - Force	27	%	0.0370	20,739		958	21,696
361	Collection Sewers - Gravity	40	%	0.0250	201,606		5,875	207,482
362	Special Collecting Structures		%					0
363	Services to Customers	35	%	0.0286	63,265			63,265
364	Flow Measuring Devices	15	%	0.0667	0		155	155
365	Flow Measuring Installations		%					0
370	Receiving Wells	25	%	0.0400	108,814	912	7,552	115,454
371	Pumping Equipment	15	%	0.0667	3,586	3,586		0
380	Treatment and Disposal Equipment	15	%	0.0667	586		64	650
381	Plant Sewers	17	%	0.0588	2,617		406	3,023
382	Outfall Sewer Lines		%					0
389	Other Plant and Miscellaneous Equipment	15	%	0.0667	336		37	373
390	Office Furniture and Equipment							0
391	Transportation Equipment							0
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				\$ 406,397	\$ 4,498	\$ 16,713	\$ 418,613 *

\* 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	86,941
711	Sludge Removal Expense	_____
715	Purchased Power	3,885
716	Fuel for Power Production	_____
718	Chemicals	_____
720	Materials and Supplies	131
730	Contractual Services:	
	Billing	_____
	Professional	75
	Testing	330
	Other	49,004
740	Rents	3,000
750	Transportation Expense	_____
755	Insurance Expense	_____
763	Repairs & Maintenance	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	5,020
770	Bad Debt Expense	3,884
775	Miscellaneous Expenses	1,342
	Total Wastewater Operation And Maintenance Expense	\$ 153,612 *

\* 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 Customers (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	287	287	287
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): (Flat Rate Service)					
** D = Displacement C = Compound T = Turbine					
* 207 Customers (8 Meters)					
Total			494	494	1,943

**PUMPING EQUIPMENT**

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

**SERVICE CONNECTIONS**

Size (inches)	<u>4"</u>	<u>4" / 6"</u>				
Type (PVC, VCP, etc.)	<u>PVC</u>	<u>PVC</u>				
Average length	<u>unknown</u>	<u>unknown</u>				
Number of active service connections	<u>299</u>	<u>7</u>				
Beginning of year	<u>299</u>	<u>7</u>				
Added during year	<u>1</u>	<u>0</u>				
Retired during year	<u>0</u>	<u>0</u>				
End of year	<u>300</u>	<u>7</u>				
Give full particulars concerning inactive connections	<u>N/A</u>	<u>7</u>				

**COLLECTING AND FORCE MAINS**

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

**MANHOLES**

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

UTILITY NAME: Orchid Springs Development Corporation

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

YEAR OF REPORT DECEMBER 31, 2009
-------------------------------------

**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 46,000 gpd Evaporation/Irrigation _____ 17,261,000		
---	---	--	--

**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 _____	1,203,000	_____	1,203,000
February _____	1,213,000	_____	1,213,000
March _____	1,134,000	_____	1,134,000
April _____	1,150,000	_____	1,150,000
May _____	1,230,000	_____	1,230,000
June _____	1,439,000	_____	1,439,000
July _____	1,728,000	_____	1,728,000
August _____	1,728,000	_____	1,728,000
September _____	1,565,000	_____	1,565,000
October _____	2,129,000	_____	2,129,000
November _____	1,280,000	_____	1,280,000
December _____	1,462,000	_____	1,462,000
Total for year _____	<u>17,261,000</u>	<u>0</u>	<u>17,261,000</u>

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

Utility Name: Orchid Springs Development Corporation

YEAR OF REPORT  
DECEMBER 31, 2009

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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---

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

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
--------------------------------	--------------------------------	--------------------------------	--------------------------------

\_\_\_\_\_  
(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.

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

**Company:**

**For the Year Ended December 31, 2009**

(a) Accounts	(b) Gross Water Revenues Per Sch. F-3	(c) Gross Water Revenues Per RAF Return	(d) Difference (b) - (c)
<b>Gross Revenue:</b>			
Residential	\$ 59,666	\$ 59,666	\$ -
Commercial	1,675	1,675	-
Industrial	-	-	-
Multiple Family	34,180	34,180	-
Guaranteed Revenues	-	-	-
Other	5,265	5,265	-
<b>Total Water Operating Revenue</b>	<b>\$ 100,786</b>	<b>\$ 100,786</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 100,786</b>	<b>\$ 100,786</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

**Company:**

**For the Year Ended December 31, 2009**

(a) Accounts	(b) Gross Wastewater Revenues Per Sch. F-3	(c) Gross Wastewater Revenues Per RAF Return	(d) Difference (b) - (c)
Gross Revenue:			
Residential	\$ 67,342	\$ 67,342	\$ -
Commercial	2,500.00	2,500.00	-
Industrial	-	-	-
Multiple Family	58,980	58,980	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 128,822</b>	<b>\$ 128,822</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 128,822</b>	<b>\$ 128,822</b>	<b>\$ -</b>

Explanations:

Instructions:

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