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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS789-12-AR
Orchid Springs Development Corporation
346 E. Central Avenue
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, 2012

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 APR -4 AM 10:25
DIVISION OF
ACCOUNTING & FINANCE

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 Economic Regulation
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". (Rule 25-30.116, Florida Administrative Code)

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

REPORT OF

Orchid Springs Development Corporation

(EXACT NAME OF UTILITY)

346 E. Central Avenue
 Winter Haven FL 33880

Same

Mailing Address

Street Address

Polk
 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. OS1848

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., 346 E. Central Avenue
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>346 E. Central Avenue</u> <u>Winter Haven, FL 33880</u>	
Person who prepared this report: <u>Carol C. Rhinehart</u>	<u>Secretary</u>	<u>346 E. Central Avenue</u> <u>Winter Haven, FL 33880</u>	
Officers and Managers: <u>Peter E. Cassidy</u>	<u>Vice-President</u>	<u>346 E. Central Avenue</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>346 E. Central Avenue</u> <u>Winter Haven, FL 33880</u>	\$ _____ \$ <u>-0-</u> \$ _____ \$ _____ \$ _____ \$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT
DECEMBER 31, 2012

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 59,626	\$ 69,487	\$ _____	\$ 129,113
Commercial_____		1,575	2,113	_____	3,688
Industrial_____		-0-	-0-	_____	0
Multiple Family_____		31,532	47,823	_____	79,355
Guaranteed Revenues_____		-0-	-0-	_____	0
Other (Specify) Late Fees & Reconnect Fees_____		4,250	_____	_____	4,250
Total Gross Revenue_____		\$ 96,983	\$ 119,423	\$ _____	\$ 216,406
Operation Expense (Must tie to pages W-3 and S-3)					
	W-3 S-3	\$ 57,727	\$ 138,864	\$ _____	\$ 196,592
Depreciation Expense_____	F-5	2,162	12,562	_____	14,724
CIAC Amortization Expense_____	F-8	(478)	(1,370)	_____	(1,849)
Taxes Other Than Income_____	F-7	0	0	_____	0
Income Taxes_____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 59,411	150,057	_____	\$ 209,468
Net Operating Income (Loss)		\$ 37,572	\$ (30,633)	\$ _____	\$ 6,939
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ 198	\$ _____	\$ _____	\$ 198
Interest Expense_____		5,057	5,057	_____	10,115
Loss of disposed assets_____		0	5,121	_____	5,121
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 32,317	\$ (40,812)	\$ _____	\$ (8,495)

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2012

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>976,036</u>	\$ <u>971,770</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>677,408</u>	<u>662,887</u>
Net Utility Plant -----		\$ <u>298,628</u>	\$ <u>308,884</u>
Cash -----		<u>10,576</u>	<u>11,678</u>
Customer Accounts Receivable (141) -----		<u>20,545</u>	<u>18,422</u>
Other Assets (Specify):			
Deposit - City of Winter Haven -----		<u>15,000</u>	<u>15,000</u>
Note Receivable - C.A.S. -----		<u>1,150</u>	<u>3,568</u>
Net Amortized Loan Cost -----		<u>1,962</u>	<u>0</u>
Total Assets -----		\$ <u>347,861</u>	\$ <u>357,552</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>(393,587)</u>	<u>(385,092)</u>
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6	-----	-----
Total Capital -----		\$ <u>(393,587)</u>	\$ <u>(385,092)</u>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		<u>0</u>	<u>0</u>
Notes Payable (232) -----		<u>726,043</u>	<u>726,061</u>
Customer Deposits (235) -----		<u>12,918</u>	<u>12,288</u>
Accrued Taxes (236) -----		<u>1,267</u>	<u>1,227</u>
Other Liabilities (Specify) -----		-----	-----
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>1,220</u>	<u>3,068</u>
Total Liabilities and Capital -----		\$ <u>347,861</u>	\$ <u>357,552</u>

UTILITY NAME Orchid Springs Development Corporation

YEAR OF REPORT
DECEMBER 31, 2012

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) -----	\$ <u>249,019</u>	\$ <u>727,017</u>	\$ _____	\$ <u>976,036</u>
Construction Work in Progress (105)	_____	_____	_____	0
Other (Specify) -----	_____	_____	_____	0
-----	_____	_____	_____	0
-----	_____	_____	_____	0
Total Utility Plant -----	\$ <u>249,019</u>	\$ <u>727,017</u>	\$ <u>0</u>	\$ <u>976,036</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>213,444</u>	\$ <u>449,443</u>	\$ _____	\$ <u>662,887</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account -----	\$ <u>2,162</u>	\$ <u>12,562</u>	\$ _____	\$ <u>14,724</u>
Salvage -----	_____	_____	_____	0
Other Credits (specify) -----	_____	_____	_____	0
-----	_____	_____	_____	0
Total Credits -----	\$ <u>2,162</u>	\$ <u>12,562</u>	\$ <u>0</u>	\$ <u>14,724</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired -----	\$ <u>112</u>	\$ <u>92</u>	\$ _____	\$ <u>204</u>
Cost of removal -----	_____	_____	_____	0
Other debits (specify) -----	_____	_____	_____	0
-----	_____	_____	_____	0
Total Debits -----	\$ <u>112</u>	\$ <u>92</u>	\$ <u>0</u>	\$ <u>204</u>
Balance End of Year -----	\$ <u>215,494</u>	\$ <u>461,914</u>	\$ <u>0</u>	\$ <u>677,408</u>

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2012

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>(385,092)</u>
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
Net Income (loss) _____	_____	<u>(8,495)</u>
Balance end of year _____	\$ <u>0.00</u>	\$ <u>(393,587)</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		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2012

TAX EXPENSE

(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 _____	_____	_____	_____	0
Regulatory assessment fee _____	_____	_____	_____	0
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense	\$ 0	\$ 0	\$ 0	\$ 0

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>United Utility Service, Inc.</u>	\$ 4,447	\$ 3,714	<u>Plant Operator</u>
<u>City of Winter Haven</u>	\$ 19,923	\$ 5,240	<u>Maintenance</u>
<u>The Cassidy Organization</u>	\$ 6,000	\$ 6,000	<u>Management Services</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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>170,296</u>	<u>302,109</u>	<u>472,405</u>
7) Net CIAC_____	<u>\$ 1,220</u>	<u>\$ 0</u>	<u>\$ 1,220</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 (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ 169,818	\$ 300,739	\$ 470,557
Add Debits During Year:_____	<u>478</u>	<u>1,370</u>	<u>1,848</u>
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	<u>\$ 170,296</u>	<u>\$ 302,109</u>	<u>\$ 472,405</u>

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

UTILITY NAME Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2012

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:	_____

**WATER
OPERATING
SECTION**

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2012

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_____	14,283	_____	0	14,283
311	Pumping Equipment_____	3,275	_____	_____	3,275
320	Water Treatment Equipment_____	2,088	2,793	2,786	2,095
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
336	Backflow Prevention Devices_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 249,013	\$ 2,793	\$ 2,786	\$ 249,020

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			0
306	Lake, River and Other Intakes				0			0
307	Wells and Springs	27		0.0370	3,360			3,360
308	Infiltration Galleries & Tunnels				0			0
309	Supply Mains	17		0.0588	1,191		96	1,287
310	Power Generating Equipment	17		0.0588	14,283			14,283
311	Pumping Equipment	17		0.0588	3,275			3,275
320	Water Treatment Equipment	17		0.0588	689	112	127	704
330	Distribution Reservoirs & Standpipes	33		0.0303	5,770		1,033	6,803
331	Trans. & Dist. Mains	38		0.0263	147,807		207	148,013
333	Services	35		0.0286	15,038		478	15,517
334	Meter & Meter Installations	17		0.0588	11,150		150	11,300
335	Hydrants	40		0.0250	5,508		70	5,579
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				\$ 213,444	\$ 112	\$ 2,162	\$ 215,494 *

* 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	7,409
616	Fuel for Power Production	3,261
618	Chemicals	163
620	Materials and Supplies	4,165
630	Contractual Services:	0
	Billing	_____
	Professional	0
	Testing	585
	Other	31,962
640	Rents	3,000
650	Transportation Expense	0
655	Insurance Expense	0
663	Repairs & Maintenance	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	4,422
670	Bad Debt Expense	332
675	Miscellaneous Expenses	2,428
	Total Water Operation And Maintenance Expense	\$ <u>57,727</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	_____	_____	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	_____	_____	0
Unmetered Customers	_____	_____	_____	_____	0
Other (Specify):	_____	_____	_____	_____	0
			Total	510	2,003

** D = Displacement
C = Compound
T = Turbine

* 207 Customers (8 Meters)

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT
DECEMBER 31, 2012

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_____	_____	2,147	126	2,021	2,021
February_____	_____	2,030	28	2,002	2,002
March_____	_____	2,110	219	1,891	1,891
April_____	_____	1,902	(846)	2,748	2,748
May_____	_____	2,472	288	2,184	2,184
June_____	_____	1,925	(6)	1,931	1,931
July_____	_____	2,291	417	1,874	1,874
August_____	_____	1,613	(378)	1,991	1,991
September_____	_____	1,682	134	1,548	1,548
October_____	_____	1,973	600	1,373	1,373
November_____	_____	2,048	(84)	2,132	2,132
December_____	_____	1,626	(126)	1,752	1,752
Total for Year_____	_____	23,819	372	23,447	23,447

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

UTILITY NAME: Orchid Springs Development Corporation

YEAR OF REPORT DECEMBER 31, 2012

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'	400'	_____	_____
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)
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, 2012

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, 2012

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 SFR 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			\$ 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	0			0
360	Collection Sewers - Force	45,514			45,514
361	Collection Sewers - Gravity	235,015			235,015
362	Special Collecting Structures	0			0
363	Services to Customers	63,265			63,265
364	Flow Measuring Devices	3,101			3,101
365	Flow Measuring Installations	0			0
370	Receiving Wells	290,960			290,960
371	Pumping Equipment	6,651	6,798	2,539	10,910
380	Treatment and Disposal Equipment	959			959
381	Plant Sewers	6,895			6,895
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	\$ 722,758	\$ 6,798	\$ 2,539	\$ 727,017 *

* 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	5,334		407	\$ 5,741
355	Power Generation Equipment	17	%	0.0588	0			0
360	Collection Sewers - Force	27	%	0.0370	23,611		958	24,569
361	Collection Sewers - Gravity	40	%	0.0250	219,233		1,765	220,998
362	Special Collecting Structures		%		0			0
363	Services to Customers	35	%	0.0286	63,265			63,265
364	Flow Measuring Devices	15	%	0.0667	569		207	775
365	Flow Measuring Installations		%		0			0
370	Receiving Wells	25	%	0.0400	131,488		8,017	139,504
371	Pumping Equipment	15	%	0.0667	887	92	703	1,498
380	Treatment and Disposal Equipment	15	%	0.0667	778		64	842
381	Plant Sewers	17	%	0.0588	3,834		406	4,239
382	Outfall Sewer Lines		%		0			0
389	Other Plant and Miscellaneous Equipment	15	%	0.0667	446		37	483
390	Office Furniture and Equipment				0			0
391	Transportation Equipment				0			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				\$ 449,443	\$ 92	\$ 12,562	\$ 461,914 *

* 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	108,729
711	Sludge Removal Expense	0
715	Purchased Power	3,540
716	Fuel for Power Production	_____
718	Chemicals	_____
720	Materials and Supplies	0
730	Contractual Services:	_____
	Billing	_____
	Professional	_____
	Testing	_____
	Other	16,395
740	Rents	3,000
750	Transportation Expense	_____
755	Insurance Expense	0
763	Repairs & Maintenance	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	5,696
770	Bad Debt Expense	332
775	Miscellaneous Expenses	1,172
	Total Wastewater Operation And Maintenance Expense	\$ 138,864 *

* 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 Equivints (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					
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	3 HP Flyght	3 HP	1/2 HP Goulds	_____	_____
Year installed _____	1969	2008	1980	1984	_____	_____
Rated capacity _____	200 gpm	_____	_____	_____	_____	_____
Size _____	3"	4"	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"	8"	6"	4"	4"	4"	4"	4"
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

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31, 2012

TREATMENT PLANT

Manufacturer_____	Marolf/Gen. Environ.	_____	_____
Type_____	Extended Aeration	_____	_____
"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_____	18,560,000	_____	_____

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_____	1,320,000	_____	1,320,000
February_____	1,454,000	_____	1,454,000
March_____	1,228,000	_____	1,228,000
April_____	1,336,000	_____	1,336,000
May_____	1,427,000	_____	1,427,000
June_____	1,335,000	_____	1,335,000
July_____	1,923,000	_____	1,923,000
August_____	1,787,000	_____	1,787,000
September_____	1,805,000	_____	1,805,000
October_____	1,894,000	_____	1,894,000
November_____	1,678,000	_____	1,678,000
December_____	1,373,000	_____	1,373,000
Total for year_____	18,560,000	0	18,560,000

If Wastewater Treatment is purchased, indicate the vendor: City of Winter Haven

Utility Name: Orchid Springs Development Corporation

YEAR OF REPORT
DECEMBER 31, 2012

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 SFR customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:
 $ERC = (\text{Total SFR gallons sold} / 365 \text{ days}) / 280 \text{ gallons per day}$.

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<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, 2012

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 59,626	\$ 59,626	\$ -
Commercial	1,575	1,575	-
Industrial	-	-	-
Multiple Family	31,532	31,532	-
Guaranteed Revenues	-	-	-
Other	4,250	4,250	-
Total Water Operating Revenue	\$ 96,983	\$ 96,983	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 96,983	\$ 96,983	\$ -

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, 2012

(a) Accounts	(b) Gross Wastewater Revenues Per Sch. F-3	(c) Gross Wastewater Revenues Per RAF Return	(d) Difference (b) - (c)
Gross Revenue:			
Residential	\$ 69,487	\$ 69,487	\$ -
Commercial	2,113	2,113	-
Industrial	-	-	-
Multiple Family	47,823	47,823	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Wastewater Operating Revenue	\$ 119,423	\$ 119,423	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 119,423	\$ 119,423	\$ -

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).