

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

ZELLWOOD STATION CO-OP, INC.

Exact Legal Name of Respondent

602-W AND 518-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



01 JUN 27 AM 10:47  
REGISTRATION DIVISION  
PUBLIC SERVICE COMMISSION

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DIVISION OF  
WATER AND SEWER

WS804-00-AR

ZELLWOOD STATION CO-OP, INC.

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2000

Revised June 15, 2001

Form PSC/WAW 3 (Rev. 12/99)

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: Zellwood Station Co-op

YEAR OF REPORT  
December 31, 2000

### 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.   |
| 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 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 the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
X	X	X	X

  
(Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
✓	X	X	X

  
(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.



ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2000

Zellwood Station Co-op  
(Exact Name of Utility)

County: Orange

List below the exact mailing address of the utility for which normal correspondence should be sent:  
2126 Spillman Drive Zellwood, Florida 32798

Telephone: (407) 886-0000

E Mail Address:

WEB Site:

Sunshine State One-Call of Florida, Inc. Member Number

Name and address of person to whom correspondence concerning this report should be addressed:  
Ms. Gloria Holt, Manager at the above address.

Telephone: (407) 886-0000

List below the address of where the utility's books and records are located:  
Same as above address.

Telephone:

List below any groups auditing or reviewing the records and operations:

Date of original organization of the utility: 1993

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

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	Zellwood Station Co-op, Inc.	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		



### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

Zellwood Station Co-op, Inc. is a class B utility that provides water and wastewater service in Orange County to approximately 1,200 customers within the mobile home community. There are approximately 917 member owned sites and some non-member condominium owners. About 283 lots are owned by three condominium associations. The utility also serves a small number of commercial and irrigation customers. The utility was constructed as part of the original development in 1975, but did not receive a Certificate from the FPSC until November 23, 1998. The utility operates as a separate division of Zellwood Station Co-op, Inc. Major goals and objectives include providing quality service to its members at the most cost effective rate. The mobile home community is located in a sparsely populated area and has not experienced major growth in the past several years. Anticipated growth is approximately 5 new connections per year. With the exception of a planned reuse project, no major changes in operations are anticipated.

UTILITY NAME: Zellwood Station Co-op

**YEAR OF REPORT**  
December 31, 2000

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/2000

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

The organizational chart area is a large rectangular box containing three smaller boxes stacked vertically. The top box is labeled "Board of Directors". The middle box is labeled "Park Manager" and "Gloria Holt". The bottom box is labeled "Utility Operations" and "Bill Restol".

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Robert J. Howe	President	5%	None
Robert Thomson	Vice President	5%	\$ None
Gerald Dunn	Secretary	5%	None
Peggy Brice	Treasurer	5%	None
Bob Mezaros	Director	5%	None
Bernie Schmeltz	Director	5%	None
Stanley Sexton	Director	5%	None
Bill Jorgenrud	Director	5%	None
Elmer Goins	Director	5%	None
Frank Alfano	Director	5%	None
Bill Rowell	Director	5%	None

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
See Directors Above			None
			\$













# **FINANCIAL SECTION**

UTILITY NAME: Zellwood Station Co-op

YEAR OF REPORT  
December 31, 2000

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 3,198,926	\$ 3,232,166
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,003,848	1,172,395
Net Plant			\$ 2,195,078	\$ 2,059,771
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,195,078	\$ 2,059,771
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$	\$
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 18,787	\$ 66,516
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		40,389
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			1,288
161	Stores Expense			
162	Prepayments			(2,133)
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ 18,787	\$ 106,060

\* Not Applicable for Class B Utilities



**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$	\$
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	1,777,940	1,732,870
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 1,777,940	\$ 1,732,870
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	410,451	400,358
Total Long Term Debt			\$ 410,451	\$ 400,358
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable			28,883
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes			
237	Accrued Interest	W/S-3	22,241	0
238	Accrued Dividends	F-19		460
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		20
Total Current & Accrued Liabilities			\$ 22,241	\$ 29,363

\* Not Applicable for Class B Utilities

UTILITY NAME: Zellwood Station Co-op

<b>YEAR OF REPORT</b> December 31, 2000
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ <u>_____</u>	\$ <u>_____</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>_____</u>	\$ <u>_____</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 3,323	\$ 3,516
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(90)	(275)
Total Net C.I.A.C.			\$ <u>3,233</u>	\$ <u>3,241</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ <u>_____</u>	\$ <u>_____</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>2,213,865</u>	\$ <u>2,165,831</u>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 474,453	\$ 492,650
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 474,453	\$ 492,650
401	Operating Expenses	F-3(b)	\$ 359,761	\$ 369,357
403	Depreciation Expense:	F-3(b)	\$ 165,442	\$ 168,547
	Less: Amortization of CIAC	F-22	90	185
Net Depreciation Expense			\$ 165,352	\$ 168,362
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	22,241	0
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 547,354	\$ 537,720
Net Utility Operating Income			\$ (72,901)	\$ (45,070)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (72,901)	\$ (45,070)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)



**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 236,012	\$ 256,638	\$ _____
\$ 236,012	\$ 256,638	\$ _____
\$ 178,669	\$ 190,688	\$ _____
66,423	102,124	_____
127	58	_____
\$ 66,296	\$ 102,066	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ 244,966	\$ 292,754	\$ _____
\$ (8,954)	\$ (36,116)	\$ _____
_____	_____	_____
_____	_____	_____
\$ (8,954)	\$ (36,116)	\$ _____

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

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (72,901)	\$ (45,070)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ _____	\$ _____
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ _____
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 29,979	\$ 28,912
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 29,979	\$ 28,912
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
<b>NET INCOME</b>			<b>\$ (102,880)</b>	<b>\$ (73,982)</b>

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,409,624	\$ 1,822,542
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	477,657	694,738
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22	2,636	880
252	Advances for Construction	F-20		
Subtotal			\$ 929,331	\$ 1,126,924
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	188	87
Subtotal			\$ 929,519	\$ 1,127,011
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		22,334	23,836
	Other (Specify): _____ _____			
RATE BASE			\$ 951,852	\$ 1,150,847
NET UTILITY OPERATING INCOME			\$ (8,954)	\$ (36,116)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-0.94%	-3.14%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,732,870	81.23%	0.00%	0.00%
Preferred Stock				
Long Term Debt	400,358	18.77%	6.90%	1.29%
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	\$ <u>2,133,228</u>	<u>100.00%</u>		<u>1.29%</u>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Return on Equity:	_____ %
Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

AFUDC rate:	_____ %
AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



UTILITY NAME: Zellwood Station Co-op

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

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,409,624	\$ 1,822,542	\$	\$ 3,232,166
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	<b>Total Utility Plant</b>	<b>\$ 1,409,624</b>	<b>\$ 1,822,542</b>	<b>\$</b>	<b>\$ 3,232,166</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$
	<b>Total Plant Acquisition Adjustments</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
115	Accumulated Amortization	\$	\$	\$	\$
	<b>Total Accumulated Amortization</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>Net Acquisition Adjustments</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>



UTILITY NAME: Zellwood Station Co-op

<b>YEAR OF REPORT</b> December 31, 2000
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Docket No. 980307-WS	\$ 38,212	665	\$ 19,106
		765	19,106
Total	\$ 38,212	1,430	\$ 38,212

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ _____	\$ _____	\$ _____	\$ _____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$ _____
	_____
	_____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133):	\$ _____
	_____
	_____
Total Other Special Deposits	\$ _____



UTILITY NAME: Zellwood Station Co-op

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Investment in Associated Companies</b>		\$ _____
UTILITY INVESTMENTS (Account 124):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Utility Investment</b>		\$ _____
OTHER INVESTMENTS (Account 125):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Investment</b>		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127):		\$ _____
_____		_____
_____		_____
_____		_____
_____		_____
<b>Total Special Funds</b>		\$ _____

UTILITY NAME: Zellwood Station Co-op

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 40,389	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 40,389
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____		
_____		
Total Other Accounts Receivable		\$ _____
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____		
_____		
Total Notes Receivable		\$ _____
Total Accounts and Notes Receivable		\$ 40,389
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ _____
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ _____
Balance end of year		\$ _____
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 40,389



UTILITY NAME: Zellwood Station Co-op

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____

UTILITY NAME: Zellwood Station Co-op

<b>YEAR OF REPORT</b> December 31, 2000
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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ _____	\$ _____
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ _____	\$ _____
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ _____	\$ _____
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ _____	\$ _____

UTILITY NAME: Zellwood Station Co-op

<b>YEAR OF REPORT</b> December 31, 2000
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

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

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
<b>Total</b>			\$

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 1,777,940
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	\$ _____
	Total Credits:	\$ _____
	Debits:	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ (45,070)
436	Appropriations of Retained Earnings:	\$ _____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared	\$ _____
438	Common Stock Dividends Declared	\$ _____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ 1,732,870
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	\$ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ 1,732,870
Notes to Statement of Retained Earnings:		





UTILITY NAME: Zellwood Station Co-op

YEAR OF REPORT  
December 31, 2000

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ _____

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$ _____

UTILITY NAME: Zellwood Station Co-op

ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Meter Loan	\$ 865	\$	460	\$ 28,912	\$ (27,587)
Total Account 237.1	\$ 865	\$	460	\$ 28,912	\$ (27,587)
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427		\$	
Total Account 237.2	\$			\$	
Total Account 237 (1)	\$ 865	\$	460	\$ 28,912	\$ (27,587)
INTEREST EXPENSED:					
Total accrual Account 237		237	460		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)		\$	460		

(1) Must agree to F-2 (a), Beginning and  
Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current  
Year Interest Expense



**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: Zellwood Station Co-op

YEAR OF REPORT  
December 31, 2000

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 2,443	\$ 880	\$ _____	\$ 3,323
Add credits during year:	\$ 193	\$ _____	\$ _____	\$ 193
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ <u>2,636</u>	\$ <u>880</u>	\$ _____	\$ <u>3,516</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 61	\$ 29	\$ _____	\$ 90
Debits during the year:	\$ _____	\$ _____	\$ _____	\$ _____
Credits during the year	\$ 127	\$ 58	\$ _____	\$ 185
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>188</u>	\$ <u>87</u>	\$ _____	\$ <u>275</u>

UTILITY NAME: Zellwood Station Co-op

<b>YEAR OF REPORT</b> December 31, 2000
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (73,982)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		
_____		
_____		
Deductions recorded on books not deducted for return:		
_____		
_____		
_____		
Income recorded on books not included in return:		
_____		
_____		
_____		
Deduction on return not charged against book income:		
_____		
_____		
_____		
Federal tax net income		\$ (73,982)

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME: Zellwood Station Co-op

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,409,624
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	477,657
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	2,636
252	Advances for Construction	F-20	
Subtotal			\$ 929,331
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 188
Subtotal			\$ 929,519
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		22,334
	Other (Specify):		
WATER RATE BASE			\$ 951,852
WATER OPERATING INCOME		W-3	\$ (8,954)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			-0.94%

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME:

Zellwood Station Co-op

YEAR OF REPORT

December 31, 2000

SYSTEM NAME / COUNTY :

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	W-9	\$ 236,012
469	Less: Guaranteed Revenue and AFPI	W-9	
Net Operating Revenues			\$ 236,012
401	Operating Expenses	W-10(a)	\$ 178,669
403	Depreciation Expense	W-6(a)	66,423
	Less: Amortization of CIAC	W-8(a)	127
Net Depreciation Expense			\$ 66,296
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 244,966
Utility Operating Income			\$ (8,954)
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (8,954)

W-3

GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Zellwood Station Co-op

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 59,836	\$	\$	\$ 59,836
302	Franchises	5,533			5,533
303	Land and Land Rights	7,831			7,831
304	Structures and Improvements	2,419			2,419
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	147,786			147,786
308	Infiltration Galleries and Tunnels	38,446			38,446
309	Supply Mains				
310	Power Generation Equipment	3,766	364		4,130
311	Pumping Equipment	676,638	15,599		692,237
320	Water Treatment Equipment	13,431	2,723		16,154
330	Distribution Reservoirs and Standpipes	73,047			73,047
331	Transmission and Distribution Mains	149,962			149,962
333	Services				
334	Meters and Meter Installations	168,037	12,209		180,246
335	Hydrants				
336	Backflow Prevention Devices	0	228		228
339	Other Plant Miscellaneous Equipment	432			432
340	Office Furniture and Equipment	9,827			9,827
341	Transportation Equipment	1,250			1,250
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	18,076			18,076
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	2,089			2,089
348	Other Tangible Plant	0	95		95
<b>TOTAL WATER PLANT</b>		<b>\$ 1,378,406</b>	<b>\$ 31,218</b>	<b>\$</b>	<b>\$ 1,409,624</b>

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

W-4(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Zellwood Station Co-op

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 59,836	\$ 59,836				
302	Franchises	5,533	5,533				
303	Land and Land Rights	7,831			7,831		
304	Structures and Improvements	2,419			2,419		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	147,786		147,786			
308	Infiltration Galleries and Tunnels	38,446		38,446			
309	Supply Mains						
310	Power Generation Equipment	4,130		4,130			
311	Pumping Equipment	692,237			692,237		
320	Water Treatment Equipment	16,154			16,154		
330	Distribution Reservoirs and Standpipes	73,047				73,047	
331	Transmission and Distribution Mains	149,962				149,962	
333	Services						
334	Meters and Meter Installations	180,246				180,246	
335	Hydrants						
336	Backflow Prevention Devices	228				228	
339	Other Plant Miscellaneous Equipment	432			432		9,827
340	Office Furniture and Equipment	9,827					1,250
341	Transportation Equipment	1,250					
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	18,076					18,076
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	2,089					2,089
348	Other Tangible Plant	95					95
<b>TOTAL WATER PLANT</b>		\$ 1,409,624	\$ 65,369	\$ 190,362	\$ 719,073	\$ 403,483	\$ 31,337

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: Zellwood Station Co-op

<b>YEAR OF REPORT</b> December 31, 2000
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	28		3.57%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	27		3.70%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains			
310	Power Generation Equipment	17		5.88%
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	33		3.03%
331	Transmission and Distribution Mains	40		2.50%
333	Services			
334	Meters and Meter Installations	20		5.00%
335	Hydrants			
336	Backflow Prevention Devices	20		5.00%
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	15		6.67%
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Zellwood Station Co-op

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	22,506	1,496		1,496
302	Franchises	5,412	138		138
304	Structures and Improvements	480	86		86
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	50,845	5,474		5,474
308	Infiltration Galleries and Tunnels	5,967	961		961
309	Supply Mains				
310	Power Generation Equipment	405	232		232
311	Pumping Equipment	221,356	40,261		40,261
320	Water Treatment Equipment	2,340	870		870
330	Distribution Reservoirs and Standpipes	31,308	2,214		2,214
331	Transmission and Distribution Mains	45,115	3,749		3,749
333	Services				
334	Meters and Meter Installations	14,724	8,707		8,707
335	Hydrants				
336	Backflow Prevention Devices	0	6		6
339	Other Plant Miscellaneous Equipment	131	22		22
340	Office Furniture and Equipment	827	655		655
341	Transportation Equipment	1,072	208		208
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	7,700	1,205		1,205
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,046	139		139
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>411,234</b>	<b>66,423</b>		<b>66,423</b>

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

W-6(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2000

UTILITY NAME: Zellwood Station Co-op

SYSTEM NAME / COUNTY: \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
301	Organization					24,002
302	Franchises					5,550
304	Structures and Improvements					566
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					56,319
308	Infiltration Galleries and Tunnels					6,928
309	Supply Mains					
310	Power Generation Equipment					637
311	Pumping Equipment					261,617
320	Water Treatment Equipment					3,210
330	Distribution Reservoirs and Standpipes					33,522
331	Transmission and Distribution Mains					48,864
333	Services					
334	Meters and Meter Installations					23,431
335	Hydrants					
336	Backflow Prevention Devices					6
339	Other Plant Miscellaneous Equipment					153
340	Office Furniture and Equipment					1,482
341	Transportation Equipment					1,280
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					8,905
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					1,185
348	Other Tangible Plant					
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 477,657</b>

W-6(b)  
GROUP \_\_\_\_\_









UTILITY NAME: Zellwood Station Co-op

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

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
	Metered Water Revenue:			
461.1	Sales to Residential Customers	1,008	1,011	214,992
461.2	Sales to Commercial Customers	15	15	17,012
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	1,023	1,026	\$ 232,004
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$ _____
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	1,023	1,026	\$ 232,004
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			4,008
	Total Other Water Revenues			\$ 4,008
	Total Water Operating Revenues			\$ 236,012

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

Zellwood Station Co-op

YEAR OF REPORT

December 31, 2000

SYSTEM NAME / COUNTY :

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO.  (a)	ACCOUNT NAME  (b)	CURRENT YEAR  (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS  (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE  (e)
601	Salaries and Wages - Employees	\$ 54,836	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	1,316		
610	Purchased Water			
615	Purchased Power	21,700		
616	Fuel for Power Purchased	96		
618	Chemicals	20,015	10,008	
620	Materials and Supplies	2,421		
631	Contractual Services-Engineering	3,208		
632	Contractual Services - Accounting	2,941		
633	Contractual Services - Legal	8,461		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	1,202		
636	Contractual Services - Other	4,443		
641	Rental of Building/Real Property	6,251		
642	Rental of Equipment			
650	Transportation Expenses	2,545		
656	Insurance - Vehicle			
657	Insurance - General Liability	3,693		
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	19,106		
667	Regulatory Commission Exp.- RAF	22,402		
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses	4,033		
Total Water Utility Expenses		\$ 178,669	\$ 10,008	\$

UTILITY NAME:

Zellwood Station Co-op

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY :

WATER EXPENSE ACCOUNT MATRIX

3 WATER TREATMENT EXPENSES - OPERATIONS (f)	4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	7 CUSTOMER ACCOUNTS EXPENSE (j)	8 ADMIN. & GENERAL EXPENSES (k)
\$ 19,193	\$ 5,484	\$ 19,193	\$ 5,484	\$ 2,742	\$ 2,742
461	132	461	132	66	66
21,700					
96					
10,008					
3,208		1,211	1,211		
					2,941
					8,461
1,202					
1,400					3,043
					6,251
				2,545	
					3,693
					19,106
					22,402
					4,033
\$ 38,074	\$ 132	\$ 1,671	\$ 1,342	\$ 2,611	\$ 65,963

UTILITY NAME:

Zellwood Station Co-op

**YEAR OF REPORT**

December 31, 2000

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		11,029		11,029	10,277
February		10,780		10,780	9,452
March		14,291		14,291	10,786
April		14,332		14,332	13,411
May		18,302		18,302	13,076
June		17,364		17,364	18,101
July		14,744		14,744	15,429
August		13,800		13,800	13,481
September		11,421		11,421	13,097
October		15,539		15,539	10,735
November		15,915		15,915	15,043
December		13,689		13,689	14,319
Total for Year		171,206		171,206	157,208

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	1000 GPM	1,440,000	Deep Well
	815 GPM	1,173,600	Deep Well

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: Zellwood Station Co-op

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>2,613,600</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Wells</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Aeration/Chlorination</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME:

Zellwood Station Co-op

YEAR OF REPORT

December 31, 2000

SYSTEM NAME / COUNTY :

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	1,018	1,018
3/4"	Displacement	1.5		
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>1,071</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

W-13

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: Zellwood Station Co-op

YEAR OF REPORT  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

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

- 1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 1649
- 2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 1649
- 3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
- 4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 1649
- 5. Estimated annual increase in ERCs \*. \_\_\_\_\_ 5

6. Is the utility required to have fire flow capacity? \_\_\_\_\_ Yes  
If so, how much capacity is required? \_\_\_\_\_ 500 GPM

7. Attach a description of the fire fighting facilities. 58 Fire Hydrants

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_  
Replacement of pressure tank

9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ August 1999

10. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_

11. Department of Environmental Protection ID # \_\_\_\_\_ pws-3481506

12. Water Management District Consumptive Use Permit # \_ 2-095-0231anrm2

- a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes
- b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.



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**WASTEWATER  
OPERATION  
SECTION**

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UTILITY NAME: Zellwood Station Co-op

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

SYSTEM NAME / COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,822,542
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	694,738
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	880
252	Advances for Construction	F-20	
Subtotal			\$ 1,126,924
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 87
Subtotal			\$ 1,127,011
114	Plus or Minus: Acquisition Adjustments (2)	F-7	--
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		23,836
	Other (Specify):		
<b>WASTEWATER RATE BASE</b>			\$ <u>1,150,847</u>
WASTEWATER OPERATING INCOME		S-3	\$ (36,116)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-3.14%</u>

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

Zellwood Station Co-op

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

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 256,638
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 256,638
401	Operating Expenses	S-10(a)	\$ 190,688
403	Depreciation Expense	S-6(a)	102,124
	Less: Amortization of CIAC	S-8(a)	58
Net Depreciation Expense			\$ 102,066
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 292,754
Utility Operating Income			\$ (36,116)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (36,116)

YEAR OF REPORT  
December 31, 2000

UTILITY NAME: Zellwood Station Co-op

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 87,748	\$	\$	\$ 87,748
352	Franchises	8,113			8,113
353	Land and Land Rights	11,484			11,484
354	Structures and Improvements	9,816			9,816
355	Power Generation Equipment	4,793	1,856		6,649
360	Collection Sewers - Force	876,718			876,718
361	Collection Sewers - Gravity	29,500			29,500
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	19,534			19,534
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	726,376			726,376
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	201			201
390	Office Furniture and Equipment	10,204			10,204
391	Transportation Equipment	1,250	71		1,321
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	3,063			3,063
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	31,720	95		31,815
	Total Wastewater Plant	\$ 1,820,520	\$ 2,022	\$	\$ 1,822,542

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

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: Zellwood Station Co-op

SYSTEM NAME / COUNTY :

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	87,748						
352	Franchises	8,113						
353	Land and Land Rights				11,484			
354	Structures and Improvements				9,816			
355	Power Generation Equipment				6,649			
360	Collection Sewers - Force		876,718					
361	Collection Sewers - Gravity		29,500					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			19,534				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				726,376			
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				201			10,204
390	Office Furniture and Equipment							1,321
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							3,063
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							31,815
	<b>Total Wastewater Plant</b>	<b>95,861</b>	<b>906,218</b>	<b>19,534</b>	<b>754,526</b>			<b>46,403</b>

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

S-4(b)  
GROUP \_\_\_\_\_



UTILITY NAME:

Zellwood Station Co-op

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

SYSTEM NAME / COUNTY :

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	35.00		2.86%
355	Power Generation Equipment	17.00		5.88%
360	Collection Sewers - Force	20.00		5.00%
361	Collection Sewers - Gravity	20.00		5.00%
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment	18.00		5.56%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	15.00		6.67%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	15.00		6.67%
390	Office Furniture and Equipment	15.00		6.67%
391	Transportation Equipment	6.00		16.67%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	15.00		6.67%
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	10.00		10.00%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT  
December 31, 2000

UTILITY NAME: **Zellwood Station Co-op**

SYSTEM NAME / COUNTY :

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR		ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
		(a)	(b)			
351	Organization			29,569		2,194
352	Franchises			6,985		203
354	Structures and Improvements			1,611		280
355	Power Generation Equipment			141		337
360	Collection Sewers - Force			277,933		43,836
361	Collection Sewers - Gravity			5,163		1,475
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment			2,819		1,085
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment			251,464		48,425
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment			20		13
390	Office Furniture and Equipment			1,002		680
391	Transportation Equipment			1,072		214
392	Stores Equipment					
393	Tools, Shop and Garage Equipment			1,414		204
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant			13,421		3,177
Total Depreciable Wastewater Plant in Service				592,614		102,124
						\$ 102,124

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

S-6(a)  
GROUP

**YEAR OF REPORT**  
December 31, 2000

**UTILITY NAME:** Zellwood Station Co-op

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization					31,763
352	Franchises					7,188
354	Structures and Improvements	\$	\$	\$	\$	1,891
355	Power Generation Equipment					478
360	Collection Sewers - Force					321,769
361	Collection Sewers - Gravity					6,638
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					3,904
370	Receiving Wells					
371	Pumping Equipment					299,889
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment					
381	Plant Sewers					33
382	Outfall Sewer Lines					1,682
389	Other Plant Miscellaneous Equipment					1,286
390	Office Furniture and Equipment					
391	Transportation Equipment					1,618
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					16,598
397	Miscellaneous Equipment					
398	Other Tangible Plant					694,738
Total Depreciable Wastewater Plant in Service						\$ 694,738

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

S-6(b)  
GROUP \_\_\_\_\_



UTILITY NAME: Zellwood Station Co-op

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Customer Connection Charge (Tap-In)		\$ N/A	\$ _____
Meter Installation Fee		N/A	_____
Main Extension Charge	0	145	0
Plant Capacity Charge	0	125	0
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 29
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____
Credits during the year (specify) :	
Current Yr (1/2 yr)	\$ 0
Previous Yr	58
Total credits	\$ 58
Balance end of year	\$ 87

S-8(a)  
GROUP \_\_\_\_\_



UTILITY NAME:

Zellwood Station Co-op

YEAR OF REPORT

December 31, 2000

SYSTEM NAME / COUNTY :

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ (20)
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			\$ (20)
522.1	Measured Revenues: Residential Revenues	1,007	1,010	244,051
522.2	Commercial Revenues	6	6	10,048
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	1,013	1,016	\$ 254,099
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		1,013	1,016	\$ 254,079
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			2,559
Total Other Wastewater Revenues				\$ 2,559

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

Zellwood Station Co-op

**YEAR OF REPORT**

December 31, 2000

SYSTEM NAME / COUNTY :

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ _____
540.2	Commercial Reuse Revenues			_____
540.3	Industrial Reuse Revenues			_____
540.4	Reuse Revenues From Public Authorities			_____
540.5	Other Revenues			_____
540	Total Flat Rate Reuse Revenues			\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues			_____
541.2	Commercial Reuse Revenues			_____
541.3	Industrial Reuse Revenues			_____
541.4	Reuse Revenues From Public Authorities			_____
541	Total Measured Reuse Revenues			\$ _____
544	Reuse Revenues From Other Systems			_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>256,638</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.



UTILITY NAME: Zellwood Station Co-op

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES- MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 39,599		\$ 1,980		\$ 1,980	\$ 23,759	\$ 5,940
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	4,345						
710	Purchased Sewage Treatment			217		217	2,607	652
711	Sludge Removal Expense	22,775					22,775	
715	Purchased Power	29,535			3,345		26,521	
716	Fuel for Power Purchased	40					40	
718	Chemicals	10,527					10,527	
720	Materials and Supplies	1,583	792	792				
731	Contractual Services-Engineering	2,848					2,848	
732	Contractual Services - Accounting	2,633						
733	Contractual Services - Legal	8,461						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	2,400						
736	Contractual Services - Other	5,178					2,400	
741	Rental of Building/Real Property	6,251						
742	Rental of Equipment							
750	Transportation Expenses	2,653						
756	Insurance - Vehicle							
757	Insurance - General Liability	3,693						
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	19,106						
767	Regulatory Commission Exp.-RAF	25,164						
770	Bad Debt Expense							
775	Miscellaneous Expenses	3,897						
Total Wastewater Utility Expenses		\$ 190,688	\$ 792	\$ 2,989	\$ 3,345	\$ 2,197	\$ 91,477	\$ 6,592

YEAR OF REPORT  
December 31, 2000

UTILITY NAME: Zellwood Station Co-op

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees		1,980				
703	Salaries and Wages - Officers, Directors and Majority Stockholders		217				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		2,633				
732	Contractual Services - Accounting		8,461				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other		5,178				
741	Rental of Building/Real Property		6,251				
742	Rental of Equipment						
750	Transportation Expenses	2,653					
756	Insurance - Vehicle						
757	Insurance - General Liability		3,693				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		19,106				
767	Regulatory Commission Exp.-RAF		25,164				
770	Bad Debt Expense						
775	Miscellaneous Expenses		3,897				
	Total Wastewater Utility Expenses	2,653	76,580				

S-10(b)  
GROUP

UTILITY NAME: Zellwood Station Co-op

<b>YEAR OF REPORT</b> December 31, 2000
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	1,011	1,011
3/4"	Displacement	1.5		
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				1,054

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:  $62081000/365/280 = \quad \quad \quad 607$
--

UTILITY NAME: Zellwood Station Co-op

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

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	300,000 GPD		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Davco		
Type (2)	Extended Aeration		
Hydraulic Capacity	300,000		
Average Daily Flow	170,085		
Total Gallons of Wastewater Treated	62,081,000		
Method of Effluent Disposal	Perc Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Zellwood Station Co-op

**YEAR OF REPORT**  
December 31, 2000

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER 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 _____	619
2. Maximum number of ERCs* which can be served _____	1071
3. Present system connection capacity (in ERCs*) using existing lines _____	1071
4. Future connection capacity (in ERCs*) upon service area buildout _____	1071
5. Estimated annual increase in ERCs* _____	5
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, attach 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? <input type="checkbox"/> Yes If so, when? _____ Study to be completed in 2001.	
9. Has the utility been required by the DEP or water management district to implement reuse? _____ Yes If so, what are the utility's plans to comply with this requirement? _____ Install Class 1 Reuse Facility _____	
10. When did the company last file a capacity analysis report with the DEP? _____	
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? _____ c. When will construction begin? _____ d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP? _____	
12. Department of Environmental Protection ID # _____ FLA010865	

\* An ERC is determined based on the calculation on S-11.

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