

**OFFICIAL COPY**  
**DIVISION OF**  
**CLASS "A" OR "B"**  
**Do Not Remove from File**  
**WATER and/or WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

**OF**

WS804-02-AR  
Zellwood Station Co-Op, Inc.  
2126 Spillman Drive  
Zellwood, FL 32798-9797

STATE OF FLORIDA

03/01/03 11:28:27  
REGULATORY SERVICE

**PUBLIC SERVICE COMMISSION**  
**FOR THE**  
**YEAR ENDED DECEMBER 31, 2002**

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**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2002</b>
---

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>( X ) | NO<br>( ) | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
( X )	( X )	( X )	( X )

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

1.	2.	3.	4.
( )	( )	( )	( )

\_\_\_\_\_  
 N/A \*  
 (signature of the 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, 2002

ZELLWOOD STATION CO-OP, Inc.  
(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: N/A

WEB Site: N/A

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

Name and address of person to whom correspondence concerning this report should be addressed:

Ms. Beth Ferrara  
2126 Spillman Drive  
Zellwood, Florida, 32798

Telephone: (407) 886-0000

List below the address of where the utility's books and records are located:

2126 Spillman Drive  
Zellwood, Florida, 32798

Telephone: (407) 886-0000

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

Gary Morse, Utility Consultant  
Excel Engineering Consultants, Inc.

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 percent 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.	%

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
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**DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Mr. William G. Ferrara	Park Manager		General Correspondence
Mr. Thomas A. Cloud	Attorney		Various Legal Matters
Excel Engineering Inc.	Engineers		Engineering Matters
Mr. Ronald Cole Baldwin & Cole	Accountants		Various Accounting Matters
Gary S. Morse	Utility Consultant		Various FPSC Matters

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

**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 is a class B utility providing water and wastewater service to approximately 1,200 customers in Orange County.

The utility's goal is to provide high quality water and wastewater treatment service.

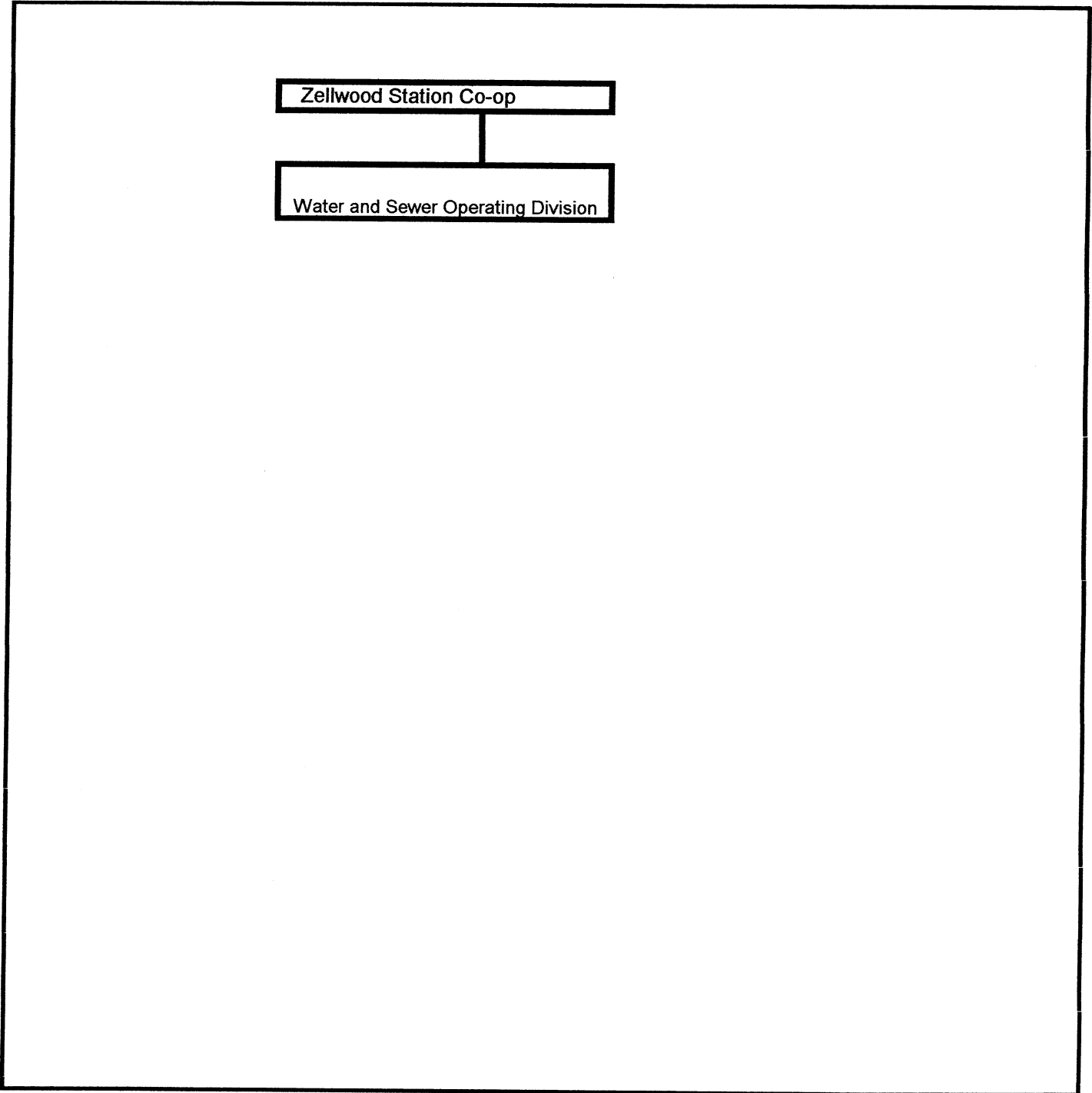
The water and wastewater utility is an operating division of Zellwood Station Co-op, Inc.

The system exhibits growth of approximately 5 ERCs per year.



**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/02

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



UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
--

**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 UTILITY (c)	OFFICERS COMPENSATION (d)
Mr. John Hunter	Director/President	5 %	\$ None
Mr. Robert Thomson	Director/Vice President	5 %	\$ None
Mr. Reid Cline	Director/Treasurer	5 %	\$ None
Mr. Gerald Dunn	Director/Secretary	5 %	\$ None
		% \$	
		% \$	
		% \$	
		% \$	
		% \$	
		% \$	

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Bob Howe	President to 2/19	5	\$ None
Robert Thomson	Vice President	25	\$ None
Gerald Dunn	Secretary	23	\$ None
Frank Alfano	Director	21	\$ None
Bill Rowell	Director	14	\$ None
Bill Graham	Director	21	\$ None
Bernie Schmeltz	Director	24	\$ None
Elmer Goins	Director	23	\$ None
John Hunter	Director to 2/19 then Pres.	24	\$ None
Ralph D'Alessandro	Treasurer to 2/19	5	\$ None
Ron Munger	Director	20	\$ None
Reid Cline	Treasurer at 2/20	22	\$ None
Betty Gabryshak	Director at 2/20	22	\$ None

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

**YEAR OF REPORT**  
December 31, 2002

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, and other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None		\$	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME</b> <b>(a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> <b>(b)</b>	<b>AFFILIATION OR CONNECTION</b> <b>(c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> <b>(d)</b>
All officers and directors shown of Schedule E-6 are retired; therefore, columns b,c,&d are not applicable.			

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

**YEAR OF REPORT**  
December 31, 2002

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
N/A				\$

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

**FINANCIAL**

**SECTION**



**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company:**

**For the Year Ended December 31, 2002**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	<u>225,948</u>	<u>225,948</u>	<u>0</u>
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	<u>2,284</u>	<u>2,284</u>	<u>0</u>
<b>Total Water Operating Revenue</b>	<b>\$ 228,232</b>	<b>\$ 228,232</b>	<b>\$ 0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Water Operating Revenues</b>	<b>\$ 228,232</b>	<b>\$ 228,232</b>	<b>\$ 0</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 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 A & B**

**Company:**

**For the Year Ended December 31, 2002**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	257,515	257,515	0
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	2,360	2,360	0
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 259,875</b>	<b>\$ 259,875</b>	<b>\$ 0</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 259,875</b>	<b>\$ 259,875</b>	<b>\$ 0</b>

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,238,477	\$ 4,198,743
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,318,280	2,168,309
Net Plant			1,920,197	2,030,434
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			1,920,197	2,030,434
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-4		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-7		
124	Utility Investments	F-7		
125	Other Investments	F-7		
126-127	Special Funds	F-7		
Total Other Property and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		11,466	4,507
132	Special Deposits	F-9		315
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	45,937	43,107
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies		3,312	2,288
161	Stores Expense			
162	Prepayments		2,092	
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	1,335	1,230
Total Current and Accrued Assets			64,142	51,447

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-11		
182	Extraordinary Property Losses	F-11		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	126,227	122,621
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		126,227	122,621
	TOTAL ASSETS AND OTHER DEBITS		\$ 2,110,566	\$ 2,204,502

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS 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	148,202	138,085
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			<u>148,202</u>	<u>138,085</u>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	575,826	588,520
<b>Total Long Term Debt</b>			<u>575,826</u>	<u>588,520</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		16,135	45,884
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	54,742	54,742
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		20	
236	Accrued Taxes	W/S-3	21,964	22,771
237	Accrued Interest	F-19	446	2,078
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	1,706	2,681
<b>Total Current and Accrued Liabilities</b>			<u>95,013</u>	<u>128,156</u>

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-19	2,416,642	2,414,369
272	Accumulated Amortization of Contributions in Aid of Construction	F-20	1,125,117	1,064,628
Total Net C.I.A.C.			1,291,525	1,349,741
<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 Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 2,110,566</b>	<b>\$ 2,204,502</b>

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 506,029	\$ 488,107
469.53	Less: Guaranteed Revenue and AFPI	F-3(b)		(624)
Net Operating Revenues			506,029	487,483
401	Operating Expenses	F-3(b)	405,316	354,029
403	Depreciation Expense	F-3(b)	129,268	149,971
	Less: Amortization of CIAC	F-22	(60,422)	(60,489)
Net Depreciation Expense			68,846	89,482
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	
407	Amortization Expense (Other than CIAC)	F-3(b)	2,525	3,888
408.1	Taxes Other Than Income	W/S-3	26,327	21,964
409.1	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			503,014	469,364
Net Utility Operating Income			3,015	18,119
469.53	Add Back: Guaranteed Revenue and AFPI	F-3(b)		624
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)]			3,015	18,743

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

<b>WATER SCHEDULE W-3* (f)</b>	<b>SEWER SCHEDULE S-3* (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ 228,232 <u>(244)</u>	\$ 259,875 <u>(380)</u>	N/A
<u>227,988</u>	<u>259,495</u>	
172,309	181,720	
53,822 <u>(27,488)</u>	96,149 <u>(33,000)</u>	
<u>26,334</u>	<u>63,148</u>	
<u>10,270</u>	3,888 <u>11,694</u>	
<u>208,913</u>	<u>260,450</u>	
<u>19,075</u>	<u>(955)</u>	
<u>244</u>	<u>380</u>	
<u>19,319</u>	<u>(575)</u>	N/A



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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			3,015	18,743
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		2,724	
421	Miscellaneous Nonutility Revenue		3,401	31,062
426	Miscellaneous Nonutility Expenses		(5,121)	
Total Other Income and Deductions			1,004	31,062
<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-17	30,300	39,688
428	Amortization of Debt Discount & Expense	F-11		
429	Amortization of Premium on Debt	F-11		
Total Interest Expense			30,300	39,688
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(26,281)	10,117

Explain Extraordinary Income:

---

**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	\$ 1,859,283	\$ 2,379,194
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	887,429	1,430,851
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	1,200,017	1,216,625
252	Advances for Construction	F-20		
Subtotal			(228,163)	(268,282)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	495,560	629,556
Subtotal			267,397	361,275
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-5		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5		
	Working Capital Allowance (3)	W-9	21,539	22,715
	Other (Specify):			
	_____			
	_____			
	_____			
RATE BASE			288,936	383,990
NET UTILITY OPERATING INCOME			19,075	(955)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			6.60	--

NOTES:

- (1) Estimated if not known.
- (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 Method.

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST [c x d] (e)</b>
Common Equity	\$ 148,202	20.47 %	11.34 %	2.32 %
Preferred Stock		%	-	%
Long Term Debt	575,826	79.53 %	7.35 %	5.85 %
Customer Deposits	10	-	-	%
Tax Credits - Zero Cost		%	-	%
Tax Credits - Weighted Cost		%	-	%
Deferred Income Taxes		%	-	-
Other (Explain)		-	-	%
<b>Total</b>	<b>\$ 724,038</b>	<b>100.00 %</b>		<b>8.17 %</b>

- (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**

Current Commission Return on Equity:	_____ %
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	_____ %
Commission order approving 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 PLANT  
ACCOUNTS 10 1 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 1,855,222	\$ 2,377,901	N/A	\$ 4,233,123
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	4,061	1,293		5,354
106	Completed Construction Not Classified				
Total Utility Plant		\$ 1,859,283	\$ 2,379,194	N/A	\$ 4,238,477

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

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.					
ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment				
Total Plant Acquisition Adjustment				N/A	
114	Acquisition Adjustment				
Total Plant Acquisition Adjustment				N/A	

**ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b> Account 108				
Balance first of year	\$ 833,607	\$ 1,334,702	N/A	\$ 2,168,309
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	53,822	96,149		149,971
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Salvage				
Other Credits (specify):				
<b>Total credits</b>	<b>53,822</b>	<b>96,149</b>		<b>149,971</b>
Debits during year:				
Book cost of plant retired □2F	-	-		
Cost of removal				
Other debits (specify)				
<b>Total debits</b>				
Balance end of year	\$ 887,429	\$ 1,430,851	N/A	\$ 2,318,280

<b>ACCUMULATED AMORTIZATION</b> Account 110				
Balance first of year N/A				
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
<b>Total credits</b>				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
<b>Total debits</b>				
Balance end of year				

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

**YEAR OF REPORT**  
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Order No. PSC-01-2471-PCO-WS	-	666	\$ 8,679
	-	766	8,676
	-	-	-
	-	-	-
	-	-	-
Total			\$ 17,355

**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, Inc.

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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 (ACCT. 123): N/A		
Total Investment In Associated Companies		
UTILITY INVESTMENTS (ACCT. 124): N/A		
Total Utility Investments		
OTHER INVESTMENTS (ACCT. 125): N/A		
Total Other Investments		
SPECIAL FUNDS (ACCTS. 126 & 127) N/A		
Total Special Funds		



**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 Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 45,937	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 45,937
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
_____		
_____		
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
_____		
_____		
Total Notes Receivable		
Total Accounts and Notes Receivable		45,937
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year		
Add: Provision for uncollectables for current year		
Collections 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		\$ 45,937

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

<b>YEAR OF REPORT</b> December 31, 2002
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Total	

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
Total		

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
Returned Check Charges	1,335
Total	\$ 1,335

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 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):		
N/A	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	_____	_____
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	_____	_____

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	
_____	_____
_____	_____
_____	_____
Total Extraordinary Property Losses	_____

**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):		
2001 Rate Case (legal,accounting,engineering)      Water	\$      8,679	\$      25,733
Sewer	8,676	26,027
Total Deferred Rate Case Expense	\$      17,355	\$      51,760
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Costs related to Sale of Assets to Orange County	\$      20,128	\$      25,962
Costs related to CUP Renewal	1,104	4,418
Costs related to STP Cleanout	3,888	44,087
Total Other Deferred Debits	\$      25,120	\$      74,467
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Total Other Deferred Debits	NONE	NONE
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$      42,475	\$      126,227

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<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	None	None
<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	None	None

\* 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)	
N/A	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			

\* 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	\$ 138,085
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	10,117
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	_____
	Year end Balance	148,202
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
	Total Appropriated Retained Earnings	_____
	Total Retained Earnings	\$ 148,202

Notes to Statement of Retained Earnings:

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

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--

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	
Total	

**OTHER LONG TERM DEBT  
ACCOUNT 224**

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)	
Bank of America (Maturity @ 12/2004)	7.35 %	Fixed	\$ 575,826
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 575,826

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

**NOTES PAYABLE (ACCTS. 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):			
N/A	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
Total Account 232			
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
N/A	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
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)
Expenditures for sewer treatment plant clean out during 2001	54,742
_____	
_____	
_____	
_____	
_____	
_____	
Total	\$ 54,742



**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (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 interet on Long Term Debt					
Bank of America	\$ 2,078	427	\$ 35,431	\$ 37,063	\$ 446
_____	-				
_____					
_____					
_____					
Total Account No. 237.1	2,078		35,431	37,063	446
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Assoc. Co. - Debt (Zellwood Coop)			1,404	1,404	
Miscellaneous	-		1,221	1,221	
_____					
_____					
_____					
Total Account 237.2	-		2,625	2,625	-
Total Account 237 (1)	\$ 2,078		\$ 38,056	\$ 39,688	446
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 38,056		
Less Capitalized Interest Portion of AFUDC:					
_____					
_____					
_____					
_____					
Net Interest Expensed to Account No. 427 (2)			\$ 38,056		

(1) Must agree to F-2(a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-30, Current Year Interest Expense.

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Repairs to sewer plant from fire	\$ 1,706
Total Miscellaneous Current and Accrued Liabilities	\$ 1,706

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
None		427			\$ -
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Total	\$ -		\$ -	\$ -	\$ -

\* Report advances separately by reporting group, designating water or wastewater in column (a)

**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)		
N/A		
<b>Total Regulatory Liabilities</b>	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A		
<b>Total Deferred Liabilities</b>	\$ -	\$ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ -	\$ -

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,198,244	\$ 1,216,125	N/A	2,414,369
Add credits during year:	1,773	500		2,273
Less debits charged during		-		-
Total Contributions In Aid of Construction	\$ 1,200,017	\$ 1,216,625	\$ -	2,416,642

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 468,072	\$ 596,556	N/A	\$ 1,064,628
Debits during year:	27,488	33,000		60,489
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 495,560	\$ 629,556	N/A	\$ 1,125,117

**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 income 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 computation 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, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	F-3 (c)	\$ 10,117
Reconciling items for the year:		
Taxable income not reported on the 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		10,117
Computation of tax: The Company projects a net operating loss for income tax purposes; therefore, the estimated tax is \$0.		

**WATER  
OPERATION  
SECTION**



UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2002**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	1,855,222
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	887,429
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	1,200,017
252	Advances for Construction	F-20	
	Subtotal		(232,224)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	495,560
	Subtotal		263,336
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		21,539
	Other (Specify):		
	WATER RATE BASE		284,875
	UTILITY OPERATING INCOME	W-3	19,319
	Achieved Rate of Return (Water Operating Income/Water Rate Base)		6.78

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (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.



**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 228,232
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		228,232
401	Operating Expenses	W-10(a)	172,309
403	Depreciation Expense	W-6(a)	53,822
	Less: Amortization of CIAC	W-8(a)	(27,488)
	Net Depreciation Expense		26,334
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		10,270
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		10,270
409.1	Income Taxes	F-16	
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		208,913
	Utility Operating Income		19,319
469	Add Back: Guarenteed 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		\$ 19,319

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2002

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	5,200			5,200
304	Structure and Improvements	28,770			28,770
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	20,533			20,533
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	31,042			31,042
311	Pumping Equipment	43,425			43,425
320	Water Treatment Equipment	52,872	8,396		61,268
330	Distribution Reservoirs and Standpipes	176,666			176,666
331	Transmission and Distribution Mains	975,181			975,181
333	Services	124,088			124,088
334	Meters and Meter Installations	193,160			193,160
335	Hydrants	78,373		597	78,373
339	Other Plant / Miscellaneous Equipment	12,073			12,073
340	Office Furniture and Equipment	9,827	440		10,267
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	7,700		9,789
348	Other Tangible Plant	95			95
	TOTAL WATER PLANT	\$ 1,838,089	\$ 17,133		\$ 1,855,222

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

**UTILITY NAME:** ZELLWOOD STATION CO-OP, Inc.  
**SYSTEM NAME / COUNTY:** Same/Orange County

**YEAR OF REPORT**  
**December 31, 2002**

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	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	5,200			5,200		
304	Structure and Improvements	28,770			28,770		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	20,533		20,533			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment	31,042		31,042			
311	Pumping Equipment	43,425		43,425			
320	Water Treatment Equipment	61,268			61,268		
330	Distribution Reservoirs and Standpipes	176,666				176,666	
331	Transmission and Distribution Mains	975,181				975,181	
333	Services	124,088				124,088	
334	Meters and Meter Installations	193,757				193,757	
335	Hydrants	78,373				78,373	
339	Other Plant / Miscellaneous Equipment	12,073		228	11,845		10,267
340	Office Furniture and Equipment	10,267					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	9,789					9,789
348	Other Tangible Plant	95					95
	TOTAL WATER PLANT	\$ 1,855,222	\$ 65,369	\$ 95,228	\$ 107,083	\$ 1,548,065	\$ 39,477

W-4(b)  
GROUP 1

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2002**

**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)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes	40	%	2.50 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
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	10	%	10.00 %
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant	10	%	10.00 %
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.

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2002

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	25,498	1,496		1,496
302	Franchises	5,533	138		138
304	Structure and Improvements	23,104	872		872
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	18,137	684		684
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	30,640	1,552		1,552
311	Pumping Equipment	30,949	2,171		2,171
320	Water Treatment Equipment	52,872	3,356		3,356
330	Distribution Reservoirs and Standpipes	119,723	4,417		4,417
331	Transmission and Distribution	369,420	21,649		21,649
333	Services	54,505	3,102		3,102
334	Meters and Meter Installations	46,794	9,673		9,673
335	Hydrants	29,755	1,740		1,740
339	Other Plant / Miscellaneous Equipment	11,851	483		483
340	Office Furniture and Equipment	2,137	670		670
341	Transportation Equipment	1,250	208		208
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	10,110	1,206		1,206
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,323	396		396
348	Other Tangible Plant	6	10		10
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 833,607	\$ 53,822		\$ 53,822

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

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2002

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization					26,994
302	Franchises					5,671
304	Structure and Improvements					23,976
305	Collecting and Impounding Reservoirs					0
306	Lake, River and Other Intakes					0
307	Wells and Springs					18,821
308	Infiltration Galleries and Tunnels					0
309	Supply Mains					0
310	Power Generation Equipment					32,192
311	Pumping Equipment					33,120
320	Water Treatment Equipment					56,228
330	Distribution Reservoirs and Standpipes					124,140
331	Transmission and Distribution					391,069
333	Services					57,607
334	Meters and Meter Installations					56,467
335	Hydrants					31,495
339	Other Plant / Miscellaneous Equipment					12,334
340	Office Furniture and Equipment					2,807
341	Transportation Equipment					1,458
342	Stores Equipment					0
343	Tools, Shop and Garage Equipment					11,316
344	Laboratory Equipment					0
345	Power Operated Equipment					0
346	Communication Equipment					0
347	Miscellaneous Equipment					1,719
348	Other Tangible Plant					16
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 887,429

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2002**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 1,198,244
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,773
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,773
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 1,200,017

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2002**

**WATER 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)
New Customer Connection Charges			\$ 1,773
Total Credits			\$ 1,773

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 468,072
Debits during year:	
Accruals charged to Account	27,488
Other Debits (specify):	
Total debits	27,488
Credits during year (specify):	
Total credits	495,560
Balance end of year	\$ 495,560



UTILITY NAME ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2002

**WATER CIAC SCHEDULE "B"**  
**ADDITONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		
Total Credits		\$ _____ -

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY Same/Orange County

**YEAR OF REPORT**  
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**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1,013	1,018	207,150
461.2	Metered Sales to Commercial Customers	15	15	18,798
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	<b>Total Metered Sales</b>	<b>1,028</b>	<b>1,033</b>	<b>225,948</b>
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	<b>Total Fire Protection Revenue</b>			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	<b>Total Water Sales</b>	<b>1,028</b>	<b>1,033</b>	<b>225,948</b>
469	Other Water Revenues: Guaranteed Revenues			244
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			2,040
	<b>Total Other Water Revenues</b>			<b>\$ 2,284</b>
	<b>Total Water Operating Revenues</b>			<b>\$ 228,232</b>

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

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			
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	115		
610	Purchased Water			
615	Purchased Power	15,829	7,704	
616	Fuel for Power Purchased			
618	Chemicals	19,711		
620	Materials and Supplies	9,797	60	
631	Contractual Services - Engineering	1,931		
632	Contractual Services - Accounting	8,100		
633	Contractual Services - Legal	13,293		
634	Contractual Services - Mgt. Fees	5,928		
635	Contractual Services - Testing	1,201		
636	Contractual Services - Other	66,899		
641	Rental of Building/Real Property	11,963		
642	Rental of Equipment			
650	Transportation Expense	517		
656	Insurance - Vehicle			
657	Insurance - General Liability	3,030		
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	8,679		
667	Regulatory Commission Exp.-Other	1,104		
670	Bad Debt Expense	36		
675	Miscellaneous Expenses	4,176	1,000	
Total Water Utility Expenses		\$ 172,309	\$ 8,764	

**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)
			b		115
8,125					
18,348	767	596			
1,370	4,578		1,622	754	1,413
					1,931
					8,100
					13,293
					5,928
1,201					
10,248	9,573	-	12,478	10,621	23,979
					11,963
					517
					3,030
					8,679
					1,104
				36	
	51			2,288	837
\$ 39,292	\$ 14,969	\$ 596	\$ 14,100	\$ 13,699	\$ 80,889

**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	-	9,455	-	9,455	8,086
February	-	8,540	-	8,540	8,185
March	-	12,276	-	12,276	13,290
April	-	12,270	-	12,270	12,286
May	-	14,563	65	14,498	14,114
June	-	10,262	-	10,262	8,631
July	-	8,034	-	8,034	8,096
August	-	8,493	-	8,493	8,999
September	-	8,134	-	8,134	7,176
October	-	10,196	70	10,126	11,052
November	-	9,080	-	9,080	8,685
December	-	7,206	-	7,206	6,985
Total for year		118,509	135	118,374	115,584

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
		1,000 GPM	
	815 GPM		Well

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
December 31, 2002

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

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

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2002**

**CALCULON OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

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	1,025	1,025
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	1	18
4"	Displacement or Compound	25.0		
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				1,071

**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:	$115,584,000/365/350 =$	905
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UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2002**

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>1,071</u>
2. Maximum number of ERC's * which can be served.	<u>1,649</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,071</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>1,649</u>
5. Estimated annual increase in ERC's * .	<u>Approx. 5 ERC's</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>500 GPM</u>
7. Attach a description of the fire fighting facilities.	<u>Standby wells and pumps - 58 fire hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>August 1999</u>
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 of the DEP?	
11. Department of Environmental Protection ID #	<u>PWS-3481506</u>
12. Water Management District Consumptive Use Permit #	<u>2-095-0231anrm2</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
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



**WASTEWATER**

**OPERATION**

**SECTION**



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(b)	2,377,901
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	1,430,851
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,216,625
252	Advances for Construction	F-20	
	Subtotal		(269,575)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	629,556
	Subtotal		359,982
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		22,715
	Other (Specify):		
	WASTEWATER RATE BASE		382,697
	UTILITY OPERATING INCOME	S-3	(575)
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Bas			--

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 259,875
469	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		259,875
401	Operating Expenses	S-10(a)	181,720
403	Depreciation Expense	S-6(a)	96,149
	Less: Amortization of CIAC	S-8(a)	(33,000)
	Net Depreciation Expense		63,148
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	3,888
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		11,694
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		11,694
409.1	Income Taxes	F-16	
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		260,450
	Utility Operating Income (Loss)		(575)
469	Add Back: Guarenteed Revenue (and AFPI)		
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 (Loss)		\$ (575)

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2002

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	57,400			57,400
354	Structure and Improvements	11,508			11,508
355	Power Generation Equipment	0			
360	Collection Sewers - Force	110,726			110,726
361	Collection Sewers - Gravity	979,991	(382,409)		597,582
362	Special Collecting Structures		382,409		382,409
363	Services to Customers	124,088	2,675		126,763
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	5,578			5,578
371	Pumping Equipment	154,099	4,032		158,131
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	762,360	1,696		764,056
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	7,847	8,405		16,252
390	Office Furniture & Equipment	10,204	439		10,643
391	Transportation Equipment	1,321			1,321
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	3,063			3,063
394	Laboratory Equipment				
395	Power Operated Equipment	4,793			4,793
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	31,815			31,815
	Total Wastewater Plant	\$ 2,360,654	\$ 17,247	\$ -	\$ 2,377,901

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

**YEAR OF REPORT**  
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**UTILITY NAME:** ZELLWOOD STATION CO-OP, Inc.  
**SYSTEM NAME / COUNTY:** Same/Orange County

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (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		57,400				
353	Land and Land Rights				11,508			
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		110,726					
361	Collection Sewers - Gravity		597,582					
362	Special Collecting Structures		382,409					
363	Services to Customers		126,763					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			5,578				
370	Receiving Wells			158,131				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				764,056			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment			7,847	8,405			
390	Office Furniture & Equipment							10,643
391	Transportation Equipment							1,321
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							3,063
394	Laboratory Equipment							
395	Power Operated Equipment							4,793
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							31,815
	<b>Total Wastewater Plant</b>	<b>\$ 95,861</b>	<b>\$ 1,217,480</b>	<b>\$ 228,956</b>	<b>\$ 783,969</b>			<b>\$ 51,635</b>

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

**S-4(b)**  
**GROUP 1**

**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)
351	Organization	40	%	2.50 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment	17	%	5.88 %
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures	32	%	3.13 %
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations	5	%	20.00 %
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	30	%	3.33 %
371	Pumping Equipment	38	%	2.63 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment	15	%	6.67 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	15	%	6.67 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment	10	%	10.00 %
397	Miscellaneous Equipment	15	%	6.67 %
398	Other Tangible Plant	10	%	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.

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)
351	Organization	\$ 33,957	2,194	
352	Franchises	7,391	203	
354	Structure and Improvements	9,531	360	
355	Power Generation Equipment			
360	Collection Sewers - Force	76,800	3,687	
361	Collection Sewers - Gravity	462,263	19,720	
362	Special Collecting Structures		5,985	
363	Services to Customers	57,371	3,299	
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	93	186	
371	Pumping Equipment	136,126	4,106	
374	Reuse Distribution Reservoirs			
375	Reuse Transmission and Distribution System			
380	Treatment & Disposal Equipment	525,423	50,906	
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant / Miscellaneous Equipment	262	804	
390	Office Furniture & Equipment	2,362	695	
391	Transportation Equipment	1,321	220	
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	1,822	204	
394	Laboratory Equipment			
395	Power Operated Equipment	200	399	
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	19,780	3,182	
	Total Depreciable Wastewater Plant in Service	\$ 1,334,702	\$ 96,149	

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note (1): To correct depreciation expense for rounding differences between beginning and ending balances



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UTILITY NAME ZELLWOOD STATION CO-OP, Inc.  
SYSTEM NAME / COUNTY: Same/Orange County

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

TOTAL CREDITS (d + e) (f)	ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
\$ 2,194	351	Organization					\$ 36,151
203	352	Franchises					7,594
360	354	Structure and Improvements					9,891
	355	Power Generation Equipment					-
3,687	360	Collection Sewers - Force					80,487
19,720	361	Collection Sewers - Gravity					481,983
5,985	362	Special Collecting Structures					5,985
3,299	363	Services to Customers					60,670
	364	Flow Measuring Devices					-
	365	Flow Measuring Installations					-
	366	Reuse Services					-
	367	Reuse Meters and Meter Installations					-
186	370	Receiving Wells					-
4,106	371	Pumping Equipment					279
	374	Reuse Distribution Reservoirs					140,232
	375	Reuse Transmission and Distribution System					-
50,906	380	Treatment & Disposal Equipment					-
	381	Plant Sewers					576,329
	382	Outfall Sewer Lines					-
804	389	Other Plant / Miscellaneous Equipment					-
695	390	Office Furniture & Equipment					1,066
220	391	Transportation Equipment					3,057
	392	Stores Equipment					1,541
204	393	Tools, Shop and Garage Equipment					-
	394	Laboratory Equipment					2,026
399	395	Power Operated Equipment					-
	396	Communication Equipment					599
	397	Miscellaneous Equipment					-
3,182	398	Other Tangible Plant					-
\$ 96,149		Total Depreciable Wastewater Plant in Service					\$ 22,962
							\$ 1,430,851

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 1,216,125
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	500
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		500
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 1,216,625

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
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**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)
New Customer Connection Charges			\$ 500
Total Credits			\$ 500

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 596,556
Debits during year:	
Accruals charged to Account	33,000
Other Debits (specify):	
Total debits	33,000
Credits during year (specify):	
Total credits	
Balance end of year	\$ 629,556



**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues			
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.6	Other Revenues			
521	Total Flat Rate Revenues			
Measured Revenues:				
522.1	Residential Revenues	1,012	1,017	248,021
522.2	Commercial Revenues	6	6	9,494
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	1,018	1,023	257,515
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,018	1,023	257,515
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			380
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)			1,980
	Total Other Wastewater Revenues			2,360

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

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	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				259,875

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

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

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WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND 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							
703	Salaries and Wages - Officers, Directors and Majority Stockholders	116						
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	15,575					15,325	250
711	Sludge Removal Expense	27,718	3,928		1,106		22,684	
715	Purchased Power							
716	Fuel for Power Purchased							
718	Chemicals	4,342	979				3,363	
720	Materials and Supplies	6,202	3	241	688	1,185	697	1,749
731	Contractual Services - Engineering	1,930					0	
732	Contractual Services - Accounting	7,450						
733	Contractual Services - Legal	13,393						
734	Contractual Services - Mgt. Fees	5,063						
735	Contractual Services - Testing	3,820					3,820	
736	Contractual Services - Other	68,483		600	324	1,956	28,363	7,888
741	Rental of Building/Real Property	11,962						
742	Rental of Equipment							
750	Transportation Expense	470						
756	Insurance - Vehicle							
757	Insurance - General Liability	3,030						
758	Insurance - Workmens Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	8,676						
767	Regulatory Commission Exp.-Other	80						
770	Bad Debt Expense	41						
775	Miscellaneous Expenses	3,369				51	312	
	Total Wastewater Utility Expenses	\$ 181,720	\$ 4,910	\$ 841	\$ 2,118	\$ 3,192	\$ 74,564	\$ 9,887

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
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WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	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						
703	Salaries and Wages - Officers, Directors and Majority Stockholders		116				
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	246	1,393				
731	Contractual Services - Engineering		1,930				
732	Contractual Services - Accounting		7,450				
733	Contractual Services - Legal		13,393				
734	Contractual Services - Mgt. Fees		5,063				
735	Contractual Services - Testing						
736	Contractual Services - Other	7,452	21,900				
741	Rental of Building/Real Property		11,962				
742	Rental of Equipment						
750	Transportation Expense		470				
756	Insurance - Vehicle						
757	Insurance - General Liability		3,030				
758	Insurance - Workmens Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		8,676				
767	Regulatory Commission Exp.-Other		80				
770	Bad Debt Expense	41					
775	Miscellaneous Expenses		3,006				
	Total Wastewater Utility Expenses	\$ 7,739	\$ 78,469				

S-10(b)  
 GROUP 1



UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
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**CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

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	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				1,061

**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:

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

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:

UTILITY NAME: ZELLWOOD STATION CO-OP, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

<b>YEAR OF REPORT</b> <b>December 31, 2002</b>
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**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 GPD		
Average Daily Flow	145,364		
Total Gallons of Wastewater Treated	53,057,727		
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, Inc.  
SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
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**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>1,061</u>
2. Maximum number of ERC's * which can be served.	<u>1,071</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,061</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>1,071</u>
5. Estimated annual increase in ERC's *.	<u>Approx. 5 ERC's</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
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? <u>Yes</u>	
If so, when? <u>Within next several years</u>	
9. Has the utility been required by the DEP or water management district to implement reuse? <u>No</u>	
If so, what are the utility's plans to comply with the DEP?	
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 othe DEP? _____	
11. Department of Environmental Protection ID #	<u>FLA010865</u>

\* An ERC is determined bsd on the calculation on the bottom of Page S-11