

OFFICIAL COPY  
DIVISION OF  
**CLASS "C"**  
WATER AND SEWER

**WATER AND/OR WASTEWATER UTILITIES**

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

# ***ANNUAL REPORT***

OF

WS842-02-AR  
Burkim Enterprises, Inc.  
2340 N.E. Dixie Highway  
Jensen Beach, FL 34957-5952

Submitted To The

**STATE OF FLORIDA**



***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2002**

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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# **FINANCIAL SECTION**

REPORT OF

Burkim Enterprises, Inc.  
(EXACT NAME OF UTILITY)

2340 NE Dixie Hwy  
Jensen Beach, FL 34957  
Mailing Address

Boxelder Road Brevard  
Street Address County

Telephone Number 772-334-4557

Date Utility First Organized 7/21/1981

Fax Number 772-334-6757

E-mail Address \_\_\_\_\_

Sunshine State One-Call of Florida, Inc. Member No. 33B-W12 294-5

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

- Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and phone where records are located: Burkim Enterprises, Inc 772-334-4557  
Attn: Keith Burge 2340 NE Dixie Hwy Jensen Beach, FL 34957

Name of subdivisions where services are provided: Snug Harbor Lakes and Villages

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Mr. Keith Burge</u>	<u>Manager</u>	<u>2340 NE Dixie Hwy</u> <u>Jensen Beach, FL 34957</u>	<u>\$ 24,000</u>
Person who prepared this report: <u>Mr. Keith Burge</u>	<u>Manager</u>	<u>Same as above</u>	_____
Officers and Managers: <u>Mr. Keith Burge</u>	<u>President</u>	<u>Same as above</u>	\$ _____
<u>Mr. Reginald Burge</u>	<u>Vice-President</u>	<u>Same as above</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>Mr. Keith Burge</u>	<u>70%</u>	<u>Same as above</u>	\$ _____
<u>Mr. Reginald Burge</u>	<u>30%</u>	<u>Same as above</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

# Corrected

UTILITY NAME: Burkim Enterprises Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 100,588	\$ 105,058	\$ -----	\$ 205,646
Commercial -----		-----	-----	-----	-----
Industrial -----		-----	-----	-----	-----
Multiple Family -----		-----	-----	-----	-----
Guaranteed Revenues -----		-----	-----	-----	-----
Other (Specify) -----		-----	-----	-----	-----
Total Gross Revenue -----		\$ 100,588	\$ 105,058	\$ -----	\$ 205,646
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 94,084	\$ 92,237	\$ -----	\$ 186,321
Depreciation Expense -----	F-5	5558	1330	-----	6888
CIAC Amortization Expense -----	F-8	<9332>	<6019>	-----	<15,351>
Taxes Other Than Income -----	F-7	6565	6015	-----	12580
Income Taxes -----	F-7	0	0	-----	0
Total Operating Expense		\$ 96,875	\$ 93,563	-----	\$ 190,438
		<del>8713</del>	<del>11495</del>	-----	<del>15208</del>
Net Operating Income (Loss)		\$ 3713	\$ 11495	\$ -----	\$ 15208
Other Income:					
Nonutility Income -----		\$ -----	\$ -----	\$ -----	\$ -----
-----		-----	-----	-----	-----
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ -----	\$ -----	\$ -----	\$ -----
Interest Expense -----		11785	11785	-----	23570
-----		-----	-----	-----	-----
-----		-----	-----	-----	-----
Net Income (Loss)		\$ <8012>	\$ <290>	\$ -----	\$ <8302>

\* Corrected

UTILITY NAME: Burkinn Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>1362521</u>	\$ <u>1196609</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>1033022</u>	<u>1026134</u>
Net Utility Plant -----		\$ <u>329,499</u>	\$ <u>170,475</u>
Cash -----		<143696>	<13483>
Customer Accounts Receivable (141) -----		<205>	<205>
Other Assets (Specify): -----			
-----			
-----			
<b>Total Assets</b> -----		\$ <u>327,857</u>	\$ <u>156,787</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>500</u>	<u>500</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>211,951</u>	<u>128,595</u>
Retained Earnings (215) -----	F-6	<308,298>	<359,936>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
<b>Total Capital</b> -----		\$ <u>&lt;155847&gt;</u>	\$ <u>&lt;230,841&gt;</u>
Long Term Debt (224) -----	F-6	\$ <u>222,708</u>	\$ <u>198,285</u>
Accounts Payable (231) -----		<u>87614</u>	<u>42573</u>
Notes Payable (232) -----		<u>916,366</u>	<u>127589</u>
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
-----			
-----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>77,016</u>	<u>19,181</u>
<b>Total Liabilities and Capital</b> -----		\$ <u>327,857</u>	\$ <u>156,787</u>

UTILITY NAME: Burkin Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>687,000</u>	\$ <u>675,521</u>	\$ _____	\$ <u>1,362,521</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>687,000</u>	\$ <u>675,521</u>	\$ _____	\$ <u>1,362,521</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>446,904</u>	\$ <u>579,230</u>	\$ _____	\$ <u>1,026,134</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>5558</u>	\$ <u>1320</u>	\$ _____	\$ <u>6878</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>5558</u>	\$ <u>1320</u>	\$ _____	\$ <u>6878</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>452,462</u>	\$ <u>580,560</u>	\$ _____	\$ <u>1,033,022</u>



# Corrected

UTILITY NAME: Burkim Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share -----		
Shares authorized -----	1	
Shares issued and outstanding -----	500	
Total par value of stock issued -----	500	
Dividends declared per share for year -----	0	

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year -----	\$	\$ <359,936>
Changes during the year (Specify): <u>2002 Retained Earnings</u>		<83,62>
Balance end of year -----	\$	\$ <368,298>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year -----	\$	\$
Changes during the year (Specify):		
Balance end of year -----	\$	\$

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>Fidelity Federal Bank - Trust</u>	9.75	N/A	\$ 144,396
<u>GMAC</u>	5.90	N/A	16,017
<u>Keith Budget</u>	10.00	N/A	12,095
Total -----			\$ 222,708

\* Corrected

UTILITY NAME: Burkim Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax	_____	_____	_____	_____
Local property tax	2039	1216	_____	3255
Regulatory assessment fee	4526	4799	_____	9325
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense	\$ 6565	\$ 6015	\$ _____	\$ 12580

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Walsh Environmental	\$ 5013	\$ 3968	Operator
Rose, Sundstrom + Bentley	\$ 4327	\$ 4327	Legal Services
Fluoroc Chemical Labs	\$ 1717	\$ 523	Testing
Wayne Ashton Maint	\$ 3246	\$ 2952	Underground Maint.
Sanders Company	\$ 110	\$ _____	Controls Contractor
W.S. Filter	\$ 0	\$ _____	Supplier
Chuck's Pump	\$ 628	\$ 497	Pump Contractor
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

\* Corrected

UTILITY NAME: Burkim Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ 158,104.6	\$ 177,033	\$ 335,137.6
2) Add credits during year	\$ 52,556	\$ 20,630	\$ 73,186
3) Total			
4) Deduct charges during the year			
5) Balance end of year	211,202	197,663	408,865
6) Less Accumulated Amortization	150,212	181,637	331,849
7) Net CIAC	\$ 60,990	\$ 16,026	\$ 77,016

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
<u>Received from Developer</u>		<u>Cash</u>	<u>52,556</u>	<u>20,630</u>
Sub-total			\$ <u>52,556</u>	\$ <u>20,630</u>
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection	Water	Wastewater
<u>Plant Capacity / line ext.</u>	<u>16</u>	\$ <u>1591.00</u>	\$ <u>52,556</u>	\$ <u>20,630</u>
Total Credits During Year (Must agree with line # 2 above.)			\$ <u>52,556</u>	\$ <u>20,630</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	\$ 140,980	\$ 175,618	\$ 316,598
Add Debits During Year:			
Deduct Credits During Year:	9,332	609	7,535
Balance End of Year (Must agree with line #6 above.)	\$ 150,212	\$ 181,637	\$ 331,849

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

UTILITY NAME: Burkim Enterprises, Inc

YEAR OF REPORT DECEMBER 31, 2002
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ <u>211,951</u>	<u>52</u> %	%	%
Preferred Stock	_____	_____ %	%	%
Long Term Debt	<u>194,596</u>	<u>48</u> %	%	%
Customer Deposits	_____	_____ %	%	%
Tax Credits - Zero Cost	_____	_____ %	0.00 %	%
Tax Credits - Weighted Cost	_____	_____ %	%	%
Deferred Income Taxes	_____	_____ %	%	%
Other (Explain)	_____	_____ %	%	%
Total	\$ <u>406,547</u>	<u>100.00</u> %		%

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

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

UTILITY NAME: Bucklin Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ 211,951	\$ _____	\$ _____	\$ _____	\$ 211,951
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	194,596	_____	_____	_____	194,596
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ 406,547</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 406,547</b>

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

**WATER  
OPERATING  
SECTION**

UTILITY NAME: Burkin Enterprises, Inc

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	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises	_____	_____	_____	_____
303	Land and Land Rights	_____	_____	_____	_____
304	Structures and Improvements	5414	32316 <sup>10/02</sup>	_____	8650
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	4732	_____	_____	4732
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	2218	1462 <sup>5/02</sup>	_____	3680
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	14097	43,619 <sup>10/02</sup>	_____	57,716
320	Water Treatment Equipment	171005	19,001 <sup>7/02</sup>	_____	190,006
330	Distribution Reservoirs and Standpipes	16054	33,401 <sup>10/02</sup>	_____	49,455
331	Transmission and Distribution Lines	292620	_____	_____	292,620
333	Services	23700	_____	_____	23700
334	Meters and Meter Installations	35829	2251 <sup>10/02</sup>	_____	38080
335	Hydrants	1730	_____	_____	1730
336	Backflow Prevention Devices	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	3344	_____	_____	3344
341	Transportation Equipment	11304	710 <sup>12/02</sup>	_____	12014
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	496	777 <sup>10/02</sup>	_____	1273
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
	Total Water Plant	\$ 582,543	\$ 104,457	\$ _____	\$ 687,000

UTILITY NAME: Bullvin Enterprises Inc

YEAR OF REPORT  
DECEMBER 31, 2002

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	%	3.57 %	\$ 4371	\$	\$ 69	\$ 4440
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.70 %	4732		0	4732
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	23		50	73
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	%	5.88 %	5915		3395	9310
320	Water Treatment Equipment	17	%	5.88 %	85877		1032	86909
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	33	%	3.03 %	162		256	419
333	Services	38	%	2.63 %	292620		0	292620
334	Meter & Meter Installations	17	%	5.88 %	23700		0	23700
335	Hydrants	17	%	5.88 %	25909		156	26065
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	17	%	2.50 %	2		14	16
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment	6	%	16.67 %	1395		129	1524
342	Stores Equipment	6	%	16.67 %	2198		263	2461
343	Tools, Shop and Garage Equipment	15	%	6.67 %	0		94	94
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 446904	\$	\$ 5550	\$ 452454*

\* This amount should tie to Sheet F-5.



UTILITY NAME: Burkim Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 38,719
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	5,705
610	Purchased Water	
615	Purchased Power	42,360
616	Fuel for Power Production	23
618	Chemicals	2,053
620	Materials and Supplies	5,359
630	Contractual Services:	
	Billing	
	Professional	18,698
	Testing	
	Other	
640	Rents	3,899
650	Transportation Expense	1,958
655	Insurance Expense	7,213
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	6,281
	Total Water Operation And Maintenance Expense	\$ 94,084*

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	395	475	475
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0		1	8.00
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		
			395	476	483

UTILITY NAME: Burkin Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

SYSTEM NAME: Snug Harbor Lakes & Villages

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water, Purchased For Resale (Omit 000's) (b)	Finished, Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		1,961,000			1,961,000
February		1,765,000			1,765,000
March		2,367,000			2,367,000
April		2,128,000			2,128,000
May		2,084,000			2,084,000
June		1,252,000			1,252,000
July		1,332,000			1,332,000
August		1,492,000			1,492,000
September		1,577,000			1,577,000
October		1,577,000			1,577,000
November		1,898,000			1,898,000
December		1,535,500			1,535,500
Total for Year		20,969,500			20,969,500

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:

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year

UTILITY NAME: Burkim Enterprises, Inc

YEAR OF REPORT DECEMBER 31, 2002
-------------------------------------

SYSTEM NAME: Snug Harbor Lakes & Villages

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1982</u>	<u>1983</u>	_____	_____
Types of Well Construction and Casing _____	<u>Cast Iron</u>	<u>Cast Iron</u>	_____	_____
Depth of Wells _____	<u>96'</u>	<u>96'</u>	_____	_____
Diameters of Wells _____	<u>6"</u>	<u>6"</u>	_____	_____
Pump - GPM _____	<u>100 GPM</u>	<u>100 GPM</u>	_____	_____
Motor - HP _____	<u>7 1/2 hp</u>	<u>7 1/2 hp</u>	_____	_____
Motor Type * _____	<u>Submersible</u>	<u>Submersible</u>	_____	_____
Yields of Wells in GPD _____	<u>288,000</u>	<u>288,000</u>	_____	_____
Auxiliary Power _____	<u>Gas Generator</u>	<u>Gas Generator</u>	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>Steel</u>	<u>Steel</u>	_____	_____
Capacity of Tank _____	<u>65000</u>	<u>6000</u>	_____	_____
Ground or Elevated _____	<u>elevated</u>	<u>elevated</u>	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	<u>General Electric</u>	<u>General Electric</u>	<u>TEFC</u>	_____
Type _____	_____	_____	<u>240/1160</u>	_____
Rated Horsepower _____	<u>20hp</u>	<u>20hp</u>	<u>20hp</u>	_____
<b>Pumps</b>				
Manufacturer _____	<u>Crane Deming</u>	<u>Crane Deming</u>	<u>Goulds</u>	_____
Type _____	<u>Split Case</u>	<u>Split Case</u>	_____	_____
Capacity in GPM _____	<u>300 GPM</u>	<u>300 GPM</u>	<u>250 GPM</u>	_____
Average Number of Hours Operated Per Day _____	<u>8 hrs/day</u>	<u>8 hrs/Day</u>	<u>4 hrs/Day</u>	_____
Auxiliary Power _____	<u>Gas Generator</u>	<u>Gas Generator</u>	<u>Gas Generator</u>	_____

UTILITY NAME: Burkim Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	<u>288,000</u>	_____	_____
Type of Source _____	<u>Ground</u>	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	<u>288,000</u>	_____	_____
High service pumping	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator _____	<u>chlorinator</u>	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	<u>Gas Generator</u>	_____	_____

UTILITY NAME: Burkin Enterprises, Inc

YEAR OF REPORT  
DECEMBER 31, 2002

SYSTEM NAME: Saug Harbor Lakes and Villages

GENERAL 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. 500
2. Maximum number of ERCs \* which can be served. 1000
3. Present system connection capacity (in ERCs \*) using existing lines. 500
4. Future connection capacity (in ERCs \*) upon service area buildout. 500
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: Burkim Enterprises, Inc

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	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements	13553	5200		18753
355	Power Generation Equipment		17,500		17500
360	Collection Sewers - Force	442182			442182
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers	33061	2697		35758
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells	7640			7640
371	Pumping Equipment		8693		8693
380	Treatment and Disposal Equipment	96946	26,600		123546
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment	3862			3862
391	Transportation Equipment	16822	408		17230
392	Stores Equipment				
393	Tools, Shop and Garage Equipment		357		357
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$614,066	\$61455	\$	\$675,521 *

\* This amount should tie to sheet F-5.

UTILITY NAME: Burkin Enterprises Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements							
355	Power Generation Equipment	28	%	3.57%	\$ 12,754		7	\$ 12,761
360	Collection Sewers - Force	17	%	5.88%	0		152	152
361	Collection Sewers - Gravity	27	%	3.70%	43,190		16	43,206
362	Special Collecting Structures		%					
363	Services to Customers	17	%	5.88%	89,630		11	89,641
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells	15	%	6.67%	3,998		34	4,032
371	Pumping Equipment	17	%	5.88%	0		171	171
380	Treatment and Disposal Equipment	17	%	5.88%	90,649		376	91,025
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
390	Office Furniture and Equipment		%					
391	Transportation Equipment	6	%	16.67%	1,167		83	1,250
392	Stores Equipment	6	%	16.67%	3,271		471	3,742
393	Tools, Shop and Garage Equipment	15	%	6.67%	0		9	9
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				\$ 579,830	\$	\$ 1,330	\$ 580,560*

\* This amount should tie to Sheet F-5.



UTILITY NAME: Burkin Enterprises, Inc

YEAR OF REPORT  
DECEMBER 31, 2002

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 38,571
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	5,705
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	940
715	Purchased Power	8,264
716	Fuel for Power Production	
718	Chemicals	188
720	Materials and Supplies	3,952
730	Contractual Services:	
	Billing	
	Professional	14,695
	Testing	
	Other	
740	Rents	3,829
750	Transportation Expense	1,958
755	Insurance Expense	756
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	5,964
	Total Wastewater Operation And Maintenance Expense	\$ 92,237*

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

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Number of r Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	395	475	475
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0		1	8.00
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		
			395	476	183

UTILITY NAME: Burkim Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

PUMPING EQUIPMENT

Lift Station Number _____	<u>US 1</u>	<u>fox Hurley</u>	<u>Dracena</u>	<u>Sewer Plant</u>		
Make or Type and nameplate data on pump _____	<u>myers P112</u>	<u>myers P112</u>	<u>myers P112</u>	<u>hydraulic P112</u>		
Year installed _____						
Rated capacity _____						
Size _____	<u>2hp</u>	<u>2hp</u>	<u>2hp</u>	<u>2hp</u>		
Power:						
Electric _____	<u>electric</u>	<u>electric</u>	<u>electric</u>	<u>electric</u>		
Mechanical _____						
Nameplate data of motor _____						

SERVICE CONNECTIONS

Size (inches) _____	<u>4"</u>					
Type (PVC, VCP, etc.) _____	<u>PVC</u>					
Average length _____	<u>10ft</u>					
Number of active service connections _____						
Beginning of year _____						
Added during year _____						
Retired during year _____						
End of year _____						
Give full particulars concerning inactive connections _____						

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____								
Type of main _____								
Length of main (nearest foot) _____								
Beginning of year _____								
Added during year _____								
Retired during year _____								
End of year _____								

MANHOLES

Size (inches) _____				
Type of Manhole _____				
Number of Manholes:				
Beginning of year _____				
Added during year _____				
Retired during year _____				
End of Year _____				

UTILITY NAME: Burkim Enterprises, Inc

SYSTEM NAME: Snug Harbor Lakes + Villages

YEAR OF REPORT DECEMBER 31, 2002
-------------------------------------

**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____	_____	_____
---	-------	-------	-------

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____
--	-------	-------	-------	-------	-------	-------

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	945,000	_____	945,000
February _____	826,000	_____	826,000
March _____	1,078,000	_____	1,078,000
April _____	899,000	_____	899,000
May _____	596,000	_____	596,000
June _____	911,000	_____	911,000
July _____	1,015,000	_____	1,015,000
August _____	1,155,000	_____	1,155,000
September _____	993,000	_____	993,000
October _____	987,000	_____	987,000
November _____	959,000	_____	959,000
December _____	945,000	_____	945,000
Total for year _____	11,309,000	_____	11,309,000

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

UTILITY NAME: Burkim Enterprises, Inc.  
SYSTEM NAME: Saug Harbor Lakes + Villages

YEAR OF REPORT  
DECEMBER 31, 2002

GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs\* now being served. 475
2. Maximum number of ERCs\* which can be served. 1000
3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs\*. \_\_\_\_\_
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: Burkin Enterprises, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

# CERTIFICATION OF ANNUAL REPORT

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

- YES  NO  1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
- YES  NO  2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES  NO  3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
- YES  NO  4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

### Items Certified

1.  2.  3.  4.

Keith Bege \*  
(signature of chief executive officer of the utility)

Date: 4/22/2003

1.  2.  3.  4.

Keith Bege \*  
(signature of chief financial officer of the utility)

Date: 4/22/2003

\* 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.