

# CLASS "C"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

WU878-06-AR

Donald E. McBrayer and Marty Stevens d/b/a Blue Heron Golf & Country Club  
EXACT LEGAL NAME OF RESPONDENT

\_\_\_\_\_  
Certificate Number(s)

Submitted To The

## STATE OF FLORIDA



07 SEP 17 AM 10:18  
REGISTRATION DIVISION  
PUBLIC SERVICE

## PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2006



**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

*James L. Carlstedt, C.P.A.*  
*Paul E. DeChario, C.P.A.*  
*Katherine U. Jackson, C.P.A.*  
*Robert H. Jackson, C.P.A.*  
*Cheryl T. Losee, C.P.A.*  
*Robert C. Nixon, C.P.A.*  
*Jeanette Sung, C.P.A.*  
*Holly M. Towner, C.P.A.*  
*James L. Wilson, C.P.A.*

September 7, 2007

To the Partners  
Blue Heron Golf & Country Club

We have compiled the 2006 Annual Report of Blue Heron Golf & Country Club in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Blue Heron Golf & Country Club. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

*Carlstedt Jackson Nixon & Wilson*  
CARLSTEDT, JACKSON, NIXON & WILSON

# **FINANCIAL SECTION**

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**REPORT OF**

**Donald E. McBrayer and Marty Stevens d/b/a Blue Heron Golf & Country Club**

(Exact name of utility)

1925 Southeast 9th Avenue	1925 Southeast 9th Avenue
Okeechobee, FL 34974	Okeechobee, FL 34974
<b>Mailing Address</b>	<b>Street Address</b>

Telephone Number (863) 467-4677 Date Utility First Organized Estimated 1991

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

Individual    
  Sub Chapter S Corporation    
  1120 Corporation    
  Partnership

Location where books and records are located: 1925 Southeast 9th Avenue  
Okeechobee, FL 34974

Names of subdivisions where service is provided: Blue Heron

**CONTACTS:**

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Donald E. McBayer	Co-Owner	1925 SE 9th Avenue Okeechobee FL 34974	
Person who prepared this report: Carlstedt, Jackson, Nixon & Wilson	CPA's	2560 Gulf-to-Bay Blvd. Ste 200 Clearwater, Fl. 33625	
Officers and Managers: Marty Stevens	Co-Owner	8030 US Hwy 60 East Morehead, Ky	None

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
Donald E. McBrayer	50%	1925 SE 9th Avenue Okeechobee FL 34974	None
Marty & Lois Stevens	50%	8030 US Hwy 60 East Morehead, Ky	None

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 43,880			\$ 43,880
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____		2,000			2,000
Total Gross Revenue _____		45,880	N/A	N/A	45,880
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	47,110			47,110
Depreciation Expense _____	F-5	4,783			4,783
CIAC Amortization Expense _____	F-8	(2,349)			(2,349)
Taxes Other Than Income _____	F-7	8,175	-	-	8,175
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		57,719			57,719
Net Operating Income (Loss)		(11,839)		-	(11,839)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____		3,100			3,100
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (14,939)		N/A	\$ (14,939)

**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	\$ 108,960	\$ 108,960
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(12,587)	(7,804)
Net Utility Plant _____		96,373	101,156
Cash _____			
Customer Accounts Receivable (141) _____		900	900
Other Assets (Specify):			
Utility Deposits		155	11,982
Rounding		(1)	
Total Assets _____		\$ 97,427	\$ 114,038
<b>LIABILITIES AND CAPITAL:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____			
Retained Earnings (215) _____	F-6	-	
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	(16,752)	(1,812)
Total Capital _____		(16,752)	(1,812)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) (Associated Company) _____		58,988	60,823
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	8,514	8,001
Other Liabilities (Specify):			
Miscellaneous Current Accrued Liabilities		-	-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	46,677	47,026
Total Liabilities and Capital _____		\$ 97,427	\$ 114,038

**GROSS UTILITY PLANT**

<b>Plant Accounts: (101 - 107) Inclusive</b>	<b>Water</b>	<b>Sewer</b>	<b>Plant Other Than Reporting Systems</b>	<b>Total</b>
Utility Plant In Service (101) _____	\$ 108,960	N/A	N/A	\$ 108,960
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
_____				
Total Utility Plant _____	\$ 108,960	N/A	N/A	\$ 108,960

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

<b>Account 108</b>	<b>Water</b>	<b>Wastewater</b>	<b>Other Than Reporting Systems</b>	<b>Total</b>
Balance First Of Year _____	\$ 7,804	N/A	N/A	\$ 7,804
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	4,783			4,783
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
_____		-		-
Total credits _____	4,783			4,783
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-			-
Other debits (specify) _____		-		-
_____				
Total debits _____	-	-		-
Balance End of Year _____	\$ 12,587			\$ 12,587



UTILITY NAME:

Donald E. McBrayer and Marty Stevens d/b/a Blue Heron Golf & Country

**YEAR OF REPORT**  
December 31, 2006

**CAPITAL STOCK (201 - 204)**

	Common Stock	Preferred Stock
Par or stated value per share _____	N/A	N/A
Shares authorized _____		
Shares issued and outstanding _____		
Total par value of stock issued _____		
Dividends declared per share for year _____		

**RETAINED EARNINGS (215)**

	Appropriated	Un-Appropriated
Balance first of year _____	N/A	\$ -
Charges during the year (specify):		
Current Year Income _____	-	-
_____		
_____		
Balance end of year _____	\$	

**PROPRIETARY CAPITAL (218)**

	Proprietor or Partner	Partner
Balance first of year _____	\$ (1,812)	N/A
Charges during the year (specify):		
Current year loss _____	(14,939)	-
Rounding _____	(1)	
_____		
Balance end of year _____	\$ (16,752)	

**LONG TERM DEBT (224)**

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	_____ %	_____	\$ -
_____	_____ %	_____	-
_____	_____ %	_____	-
_____	_____ %	_____	-
Total _____			N/A

**TAXES ACCRUED (236)**

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	N/A	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	6,200	-		6,200
Regulatory assessment fee _____	1,975			1,975
Other (Specify):				
_____				
_____				
_____				
_____				
Total taxes accrued _____	\$ 8,175			\$ 8,175

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

Report all information concerning 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
Angie Byassue	\$ 1,800		Billing Services
Constopoulos & Helton CPA's	4,500		Accounting Services
Dampeir Utilities	14,455		Plant Operation and Maintenance
Rose Sundstrom & Bentley	8,095		Legal matters
Carlstedt Jackson Nixon & Wilson	717		Regulatory accounting
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			

**UTILITY NAME:** Donald E. McBrayer and Marty Stevens d/b/a Blue Heron Golf & Country Club

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

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	\$ 50,400	N/A	\$ 50,400
2. Add credits during year:	2,000	-	2,000
3. Total _____	52,400		52,400
4. Deduct charges during year _____			-
5. Balance end of year _____	52,400		52,400
6. Less Accumulated Amortization _____	(5,723)		(5,723)
7. Net CIAC _____	\$ 46,677		\$ 46,677

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____		\$ -	\$ -
_____			
_____			
_____			
Sub-total _____		NONE	NONE
<b>Report below all capacity charges, main extension charges and customer connections charges received during the year.</b>			
Description of Charge	Number of Connections	Charge per Connection	
Connection Fees	5	400	2,000
_____			-
_____			
_____			
Total Credits During Year (Must agree with line # 2 above) _____		\$ 2,000	\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ 3,374	N/A	\$ 3,374
Add Debits During Year: _____	2,349	-	2,349
_____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ 5,723	\$ -	\$ 5,723

**UTILITY NAME:** Donald E. McBrayer and Marty Stevens d/b/a Blue Heron Golf & Country Club

<b>YEAR OF REPORT</b> December 31, 2006
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)**

<b>CLASS OF CAPITAL (a)</b>	<b>Dollar Amount (1) (b)</b>	<b>Percentage of Capital 0</b>	<b>Actual Cost Rates (d)</b>	<b>Weighted Cost [c x d] (e)</b>
Common Equity	N/A	_____ %	_____ %	_____ %
Preferred Stock	-	- %	- %	- %
Long Term Debt	-	- %	- %	- %
Customer Deposits	-	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	-	- %	- %	- %
Tax Credits - Weighted Cost	-	- %	- %	- %
Deferred Income Taxes	-	- %	- %	- %
Other (Explain)	-	- %	- %	- %
<b>Total</b>	<b>\$ -</b>	_____ %		- %

- (1) Should equal amounts on schedule B, Column (f), Page F-10.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ None _____ %
Commission order approving AFUDC rate:	_____



**WATER  
OPERATION  
SECTION**

**UTILITY NAME:** Donald E. McBrayer and Marty Stevens d/b/a Blue Heron Golf & Country Club

**WATER UTILITY PLANT ACCOUNTS**

<b>Acct. No. (a)</b>	<b>Account Name (b)</b>	<b>PREVIOUS YEAR (c)</b>	<b>ADDITIONS (d)</b>	<b>RETIREMENTS (e)</b>	<b>CURRENT YEAR (f)</b>
301	Organization_____	\$ -	\$ -	\$ -	\$ -
302	Franchises_____	-	-	-	-
303	Land and Land Rights_____	4,170	-	-	4,170
304	Structure and Improvements_____	-	-	-	-
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	-	-	-	-
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	-	-	-	-
310	Power Generation Equipment_____	-	-	-	-
311	Pumping Equipment_____	-	-	-	-
320	Water Treatment Equipment_____	62,395	-	-	62,395
330	Distribution Reservoirs and Standpipes_____	-	-	-	-
331	Transmission and Distribution Mains_____	42,395	-	-	42,395
333	Services_____	-	-	-	-
334	Meters and Meter Installations_____	-	-	-	-
335	Hydrants_____	-	-	-	-
339	Other Plant and Miscellaneous Equipment_____	-	-	-	-
340	Office Furniture and Equipment_____	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equipment_____	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	<b>Total Water Plant_____</b>	<b>\$ 108,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,960</b>

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

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

ACCT. NO. (a)	ACCOUNT NAME (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)
301	Organization	40	-	2.50	\$	\$	\$	\$
302	Franchises	-	-	-	-	-	-	-
304	Structure and Improvements	40	-	2.50	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-	-
307	Wells and Springs	27	-	3.70	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	32	-	3.13	-	-	-	-
310	Power Generation Equipment	17	-	5.88	-	-	-	-
311	Pumping Equipment	17	-	5.88	-	-	-	-
320	Water Treatment Equipment	17	-	5.88	5,574	-	3,668	9,242
330	Distribution Reservoirs and Standpipes	30	-	3.33	-	-	-	-
331	Transmission and Distribution Mains	38	-	2.63	2,230	-	1,115	3,345
333	Services	35	-	2.86	-	-	-	-
334	Meters and Meter Installations	12	-	8.33	-	-	-	-
335	Hydrants	40	-	2.50	-	-	-	-
339	Other Plant and Miscellaneous Equipment	20	-	5.00	-	-	-	-
340	Office Furniture and Equipment	10	-	10.00	-	-	-	-
341	Transportation Equipment	5	-	20.00	-	-	-	-
342	Stores Equipment	-	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	10	-	10.00	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-	-	-
348	Other Tangible Plant	5	-	20.00	-	-	-	-
	Totals				\$ 7,804		\$ 4,783	\$ 12,587

\* This amount should tie to Sheet F-5



**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	_____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	2,438
616	Fuel for Power Production _____	392
618	Chemicals _____	808
620	Materials and Supplies _____	1,336
630	Contractual Services:	
	Billing _____	1,800
	Operator and Management _____	_____
	Testing _____	14,455
	Other _____	24,813
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	1,068
	Total Water Operation and Maintenance Expense _____	\$ 47,110 *

\* 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	964	964	964
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	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	1.0	_____	_____	_____
Other (Specify):	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	964	964

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (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	-	668	-	668	525
February	-	500	-	500	413
March	-	650	-	650	514
April	-	614	129	485	434
May	-	654	123	531	471
June	-	870	-	870	402
July	-	653	-	653	521
August	-	673	-	673	487
September	-	672	-	672	494
October	-	687	-	687	533
November	-	884	-	884	438
December	-	870	-	870	550
Total for year	N/A	8,395	252	8,143	5,782

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of Delivery N/A

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

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

**MAINS (Feet)**

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
N/A			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-

**WELLS AND WELL PUMPS  
 (If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	N/A			
Types of Well Construction and Casing _____				
_____				
_____				
Depth of Wells _____				
Diameters of Wells _____				
Pump - GPM _____				
Motor - HP _____				
Motor Type * _____				
Yeilds of Wells in GPD _____				
Auxillary Power _____				
* Submersable, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel			
Capacity of Tank _____	50000			
Ground of Elevated _____	Elevated			

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b><u>MOTORS</u></b>				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
(a)	(b)	(c)	(d)	(e)
<b><u>PUMPS</u></b>				
Manufacturer _____	None			
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

UTILITY NAME: Donald E. McBrayer and Marty Stevens d/b/a Blue Heron Golf & Country Club

**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water, etc):			
Gallons per day of source _____	23,000	-	
Type of source _____	Aquifer		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	Aeration/Chlorination		
Make _____	Davco		
Permitted Capacity (GPD)	75,000		
High service pumping Gallons per minute _____			
Reverse Osmosis _____			
Lime treatment Unit Rating _____			
Filtration Pressure Sq. Ft. _____			
Gravity GPD/Sq. Ft. _____			
Disinfection Chlorinator _____			
Ozone _____			
Other _____			
Auxiliary Power _____			

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1.	Present ERC's * the system can efficiently serve	<u>964</u>
2.	Maximum number of ERC's * which can be served	<u>964</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>964</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>964</u>
5.	Estimated annual increase in ERC's*	
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u>
7.	Attach a description of the fire fighting facilities	<u>6 Hydrant</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>None</u>
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 DEP rules.	
	b. Have these plans been approved by DEP?	<u></u>
	c. When will construction begin?	<u></u>
	d. Attach plans for funding the required upgrading.	
	e. Is this system under any Consent Order with DEP?	<u></u>
11.	Department of Environmental Protection ID #	<u>N/A</u>
12.	Water Management District Consumptive Use Permit #	<u>N/A</u>
	a. Is the system in compliance with the requirements of the CUP?	<u>N/A</u>
	b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* 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 available are available for use:  
 ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

# **WASTEWATER OPERATION SECTION**

Doanld E. McBrayer and Marty Stevens d/b/a Blue Heron Golf & Country Club provides water only;  
Therefore this section is not applicable and has been omitted from this Report.

# CERTIFICATION OF ANNUAL REPORT

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 in Rule 25-30.115 (1), Florida Administrative Code.  |
| 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. ( X )	2. ( X )	3. ( X )	4. ( X )
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 \_\_\_\_\_  
 (signature of chief executive officer of the utility) \*

1. ( )	2. ( )	3. ( )	4. ( )
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\_\_\_\_\_  
 (signature of chief financial officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.