

**CLASS "C"**

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**WATER and/or WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WU917-13-AR

**Cedar Acres, Inc.**

EXACT LEGAL NAME OF RESPONDENT

**643-W**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2013**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
14 SEP 29 PM 2:31  
DIVISION OF  
ACCOUNTING & FINANCE

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

Company: Cedar Acres, Inc.

For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 35,234	35,234	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 35,234</b>	<b>\$ 35,234</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 35,234</b>	<b>\$ 35,234</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

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

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION** - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction 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 utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

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

**DEPRECIATION** - The loss of 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 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**

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REPORT OF

Cedar Acres, Inc.  
(Exact name of utility)

4700 Sheridan Street, Suite N		13710 US 441	
Hollywood, FL 33021		Lady Lake, FL 32159	Sumter
Mailing Address		Street Address	County
Telephone Number	954-963-2225	Date Utility First Organized	1985
Fax Number	954-966-2828	E-mail Address	Simonsjsr@aol.com
Sunshine State One-Call of Florida, Inc. Member No.	CA2085		

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: David J. Simons, Esq., 4700 Sheridan Street, Suite N  
Hollywood, FL 33021

Names of subdivisions where service is provided: Oakland Hills Subdivision

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: David J. Simons	President	4700 Sheridan Street, Suite N Hollywood, FL 33021	
Person who prepared this report: CJN&W, CPAs	CPAs	2560 Gulf-to-Bay Blvd. Clearwater, FL 33765	
Officers and Managers: David J. Simons	President	4700 Sheridan Street, Suite N Hollywood, FL 33021	None
Barbara M. Simons	Vice President	854 Cardinal Pointe Cove Sanford, FL 32771	None
Stayce L. Smith	Sec. / Treasurer / Manager	4700 Sheridan Street, Suite N Hollywood, FL 33021	\$ 49,000

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
See Attached List			

REPORT OF

Cedar Acres, Inc.  
 (Exact name of utility)

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
Barbara M. Simons	25.00%	854 Cardinal Pointe Cove Sanford, FL 32771	None
Jerome A. Simons	20.00%	738 N. Crescent Drive Hollywood, FL 33021	None
Leonard Rapp	5.00%	1341 SE 3rd Avenue, #308 Dania Beach, FL 33004	None
Bonie G. Cohen	7.8125%	c/o Dr. David K. Cohen 3301 Plainview, #D-6 Pasadena, CA 77504	None
Miriam D. Cohen	7.8125%	11342-B Park Central Plaza Dallas, TX 75230	None
Tampa Orlando Pinellas Jewish Foundation	6.25%	13009 Community Campus Drive Tampa, FL 33625	None
Marjorie Gills	5.00%	9720 S. Hollybrook Lake Dr. #303 Pembroke Pines, FL 33025	None
J. Jeffrey Williams	5.00%	4333 Deerbrook Way Lilburn, GA 30047	None



UTILITY NAME: Cedar Acres, Inc.

YEAR OF REPORT  
December 31, 2013

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 35,234	N/A	N/A	\$ 35,234
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		35,234	-	-	35,234
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	82,381	-		82,381
Depreciation Expense _____	F-5	7,117			7,117
CIAC Amortization Expense _____	F-8		-		-
Taxes Other Than Income _____	F-7	7,345	-	-	7,345
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		96,843	-		96,843
Net Operating Income (Loss)		(61,609)	-	-	(61,609)
Other Income:					
Nonutility Income _____		-	-	12,967	12,967
Mtg Interest Income _____		-	-		-
Other Deductions:					
Miscellaneous Nonutility Expenses _____		-	-	601	601
Interest Expense _____		10,268	-		10,268
		-	-		-
					-
Net Income (Loss)		\$ (71,877)	N/A	\$ 12,366	\$ (59,511)

UTILITY NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
December 31, 2013

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	\$ 427,303	\$ 423,889
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(288,940)	(281,823)
Net Utility Plant _____		138,363	142,066
Cash _____		2,968	-
Customer Accounts Receivable (141) _____		6,094	2,963
Other Assets (Specify):			
Acquisition Adjustment		-	-
Special Deposit		-	-
Misc. Deferred Debit		-	-
Acct. Receivable Associated Company		-	-
<b>Total Assets</b> _____		<b>\$ 147,425</b>	<b>\$ 145,029</b>
<b>LIABILITIES AND CAPITAL:</b>			
Common Stock Issued (201) _____	F-6	\$ 9,500	\$ 9,500
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____			1,146,231
Retained Earnings (Deficit)(215) _____	F-6	(118,986)	(1,048,843)
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	-	-
<b>Total Capital</b> _____		<b>(109,486)</b>	<b>106,888</b>
Long Term Debt (224) _____	F-6	-	35,995
Accounts Payable (231) _____		10,950	
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		9,835	2,146
Other Liabilities (Specify):			
Accrued Interest (237)		18,576	-
Notes Payable to Associated Company (234)		217,550	-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
<b>Total Liabilities and Capital</b> _____		<b>\$ 147,425</b>	<b>\$ 145,029</b>

**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) _____	\$ 427,303	N/A	N/A	\$ 427,303
Construction Work In Progress (105) _____				-
Other (Specify) _____				-
_____	-			-
<b>Total Utility Plant</b> _____	<b>\$ 427,303</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 427,303</b>

**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 _____	\$ 281,823	N/A	N/A	\$ 281,823
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	7,117			7,117
Salvage _____	-			-
Other credits (specify) _____	-			-
Rounding _____	-			-
<b>Total credits</b> _____	<b>7,117</b>			<b>7,117</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-			-
Cost of removal _____	-			-
Other debits (specify) _____	-			-
Rounding _____	-			-
<b>Total debits</b> _____	<b>-</b>	<b>-</b>		<b>-</b>
<b>Balance End of Year</b> _____	<b>\$ 288,940</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 288,940</b>

UTILITY NAME: Cedar Acres, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
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**CAPITAL STOCK (201 - 204)**

	<b>Common Stock</b>	<b>Preferred Stock</b>
Par or stated value per share _____	\$ 1.00	N/A
Shares authorized _____	10,000	
Shares issued and outstanding _____	9,500	
Total par value of stock issued _____	9,500	
Dividends declared per share for year _____	-	

**RETAINED EARNINGS (215)**

	<b>Appropriated</b>	<b>Un-Appropriated</b>
Balance first of year _____	N/A	\$ (1,048,843)
Charges during the year (specify):		
Current Year Loss _____	-	(59,511)
Adjustment due to reconciliation to adjust prior years _____		989,368
_____		-
Balance end of year _____	\$	\$ (118,986)

**PROPRIETARY CAPITAL (218)**

	<b>Proprietor or Partner</b>	<b>Partner</b>
Balance first of year _____	N/A	N/A
Charges during the year (specify):		
_____	-	-
_____		
Balance end of year _____		

**LONG TERM DEBT (224)**

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

UTILITY NAME: Cedar Acres, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
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**TAX EXPENSE**

(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 _____	999	-		999
Regulatory assessment fee _____	1,586			1,586
Other (Specify):				
Payroll Taxes	3,794	-		3,794
Licenses and Fees	966			966
Total taxes accrued _____	\$ 7,345			\$ 7,345

**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
Artesian Water	\$ 12,058	\$ -	Billing
Jagusztyń & Jagusztyń, CPA	1,628		Accounting
Universal Waters	5,318		Plant Operations
Custom Controls	1,133		Repairs & Maintenance
Sanford Electric	1,075		Repairs & Maintenance
Full Circle Lawn	1,750		Repairs & Maintenance

UTILITY NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
December 31, 2013

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

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

**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	
None			
_____			
_____			
Total Credits During Year (Must agree with line # 2 above) _____			\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	N/A	N/A	\$ -
Add Debits During Year: _____	-	-	N/A
Deduct Credits During Year: _____	-	-	
Rounding			
Balance End of Year (Must agree with line #6 above) _____	\$ -	\$ -	\$ -

**WATER  
OPERATION  
SECTION**

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**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_____	47,740	-	-	47,740
304	Structure and Improvements_____	40,775	250	-	41,025
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	43,637	-	-	43,637
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	-	-	-	-
310	Power Generation Equipment_____	28,659	-	-	28,659
311	Pumping Equipment_____	38,388	-	-	38,388
320	Water Treatment Equipment_____	5,747	-	-	5,747
330	Distribution Reservoirs and Standpipes_____	-	-	-	-
331	Transmission and Distribution Mains_____	149,100	-	-	149,100
333	Services_____	24,084	3,164	-	27,248
334	Meters and Meter Installations_____	45,759	-	-	45,759
335	Hydrants_____	-	-	-	-
339	Other Plant and Miscellaneous Equipment_____	-	-	-	-
340	Office Furniture and Equipment_____	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equipr_____	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 423,889	\$ 3,414	\$ -	\$ 427,303

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



UTILITY NAME: Cedar Acres, Inc.

YEAR OF REPORT  
December 31, 2013

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	-	-	%	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	%	-	-	-	-
304	Structure and Improvements	27	-	%	40,775	-	5	40,780
305	Collecting and Impounding Reservoirs	-	-	%	-	-	-	-
306	Lake, River and Other Intakes	-	-	%	-	-	-	-
307	Wells and Springs	27	-	%	23,533	-	1,615	25,148
308	Infiltration Galleries and Tunnels	-	-	%	-	-	-	-
309	Supply Mains	-	-	%	-	-	-	-
310	Power Generation Equipment	-	-	%	-	-	1,685	1,685
311	Pumping Equipment	17	-	%	39,231	-	(843)	38,388
320	Water Treatment Equipment	17	-	%	5,747	-	-	5,747
330	Distribution Reservoirs and Standpipes	-	-	%	-	-	-	-
331	Transmission and Distribution Mains	38	-	%	107,836	-	3,921	111,757
333	Services	35	-	%	18,942	-	734	19,676
334	Meters and Meter Installations	17	-	%	45,759	-	-	45,759
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	-	-	%	-	-	-	-
	Totals				\$ 281,823		\$ 7,117	\$ 288,940

\* This amount should tie to Sheet F-5

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 49,000
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	1,471
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	
	Testing _____	
	Other _____	20,666
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	11,244
	Total Water Operation and Maintenance Expense _____	\$ 82,381 *
	* 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	261	261	261
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	261	261

UTILITY NAME: Cedar Acres, Inc.  
 SYSTEM NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
 December 31, 2013

**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	-	1,825	-	1,825	3,381
February	-	1,820	-	1,820	-
March	-	2,492	-	2,492	3,325
April	-	2,509	-	2,509	-
May	-	2,792	-	2,792	4,394
June	-	2,233	-	2,233	-
July	-	2,078	-	2,078	3,851
August	-	2,224	-	2,224	-
September	-	2,193	-	2,193	-
October	-	2,430	-	2,430	3,810
November	-	2,144	-	2,144	-
December	-	2,002	-	2,002	3,398
Total for year	N/A	26,742		26,742	22,159

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of Delivery N/A

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

**MAINS (Feet)**

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	4"	3,210		-	3,210
PVC	6"	6,810		-	6,810
PVC	8"	4,150		-	4,150
				-	
				-	
				-	
				-	
				-	
				-	

UTILITY NAME: Cedar Acres, Inc.  
 SYSTEM NAME: Cedar Acres, Inc.

YEAR OF REPORT  
 December 31, 2013

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1985	1985		
Types of Well Construction and Casing _____	Grout	Grout		
Depth of Wells _____	507	507		
Diameters of Wells _____	8"	8"		
Pump - GPM _____	300	300		
Motor - HP _____	20	20		
Motor Type * _____	Turbine	Turbine		
Yeilds of Wells in GPD _____				
Auxillary Power _____	Yes	Yes		
* Submersable, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Hydromatic	Hydromatic		
Capacity of Tank _____	5000	5000		
Ground of Elevated _____	Elevated	Elevated		

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>MOTORS</b>				
Manufacturer _____	n/a			
Type _____				
Rated Horsepower _____				
<b>PUMPS</b>				
Manufacturer _____	n/a			
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

UTILITY NAME: Cedar Acres, Inc. \_\_\_\_\_

<b>YEAR OF REPORT</b> December 31, 2013
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**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water, etc):			
Gallons per day of source _____	126,000	_____	_____
Type of source _____	FL Aquafer	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD)	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute _____ See Page W-5	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime treatment	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq. Ft. _____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

UTILITY NAME: Cedar Acres, Inc.  
SYSTEM NAME: Cedar Acres, Inc.

YEAR OF REPORT  
December 31, 2013

OTHER WATER SYSTEM INFORMATION

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

1.	Present ERC's * the system can efficiently serve	345
2.	Maximum number of ERC's * which can be served	345
3.	Present system connection capacity (in ERC's *) using existing lines	345
4.	Future connection capacity (in ERC's *) upon service area buildout	
5.	Estimated annual increase in ERC's*	None for the next year
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	No
7.	Attach a description of the fire fighting facilities.	n/a
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system.	None
9.	When did the company last file a capacity analysis report with the DEP?	Unknown
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.	DEP has plans
	b. Have these plans been approved by DEP?	Yes
	c. When will construction begin?	n/a
	d. Attach plans for funding the required upgrading.	n/a
	e. Is this system under any Consent Order with DEP?	Yes
11.	Department of Environmental Protection ID #	PWS 6604824
12.	Water Management District Consumptive Use Permit #	20-007799.003
	a. Is the system in compliance with the requirements of the CUP?	Yes
	b. If not, what are the utility's plans to gain compliance?	n/a

\* 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**

Cedar Acres, Inc. provides water service only at this time. Therefore, Pages S-1 through S-6 have been omitted.


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# 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.	2.	3.	4.
( X )	( X )	( X )	( X )
( )	( )	( )	( )

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

\_\_\_\_\_ \*  
 (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.



Cedar Acres, Inc.  
2013 Annual Report Reconciliation of opening balances  
WU917-13-AR

	2012	Adjustments	2013
Assets	Annual Report	to 2013 Opening	Opening Balance
Utility Plant in Service	423,889	-	423,889
Accumulated Depreciation	281,823	-	281,823
Net Utility Plant	142,066		142,066
Cash	-	344	344
Customer Accounts Receivable	2,963		2,963
			-
Total Assets	145,029	344	145,373
			-
			-
Liabilities			-
Common Stock	9,500		9,500
Other Paid in Capital	1,146,231	(1,146,231)	-
Retained Earnings	(1,048,843)	989,368	(59,475)
Total Capital	106,888		(49,975)
			-
Long Term Debt	35,995	(35,995)	-
Accrued Taxes	2,146	8,699	10,845
Accrued Interest	-	8,931	8,931
Accounts Payable - David Simons	-	7,300	7,300
Notes Payable to Associated Party	-	168,272	168,272
Total Liabilities and Capital	145,029	344	145,373