

State of Florida



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: August 17, 2005
TO: Division of the Commission Clerk and Administrative Services
FROM: Division of Economic Regulation (Brady) *pb*
RE: Docket No. 040793-SU, Application for grandfather certificate to operate wastewater utility in Okeechobee County by Zachary Taylor Camping and Lodge, Inc.

Please add to the docket file the attached report received on August 12, 2005, from Tom Pierce, accountant for the utility, to Pat Brady, Commission staff. The information is in response to staff's informal request for detailed revenue and cost information.

Attachment

cc: Division of Economic Regulation (Redemann)
Office of the General Counsel (Rodan)

DOCUMENT NUMBER - DATE

07975 AUG 17 05

FPSC-COMMISSION CLERK

Zachary Taylor Resort – 2995 US Hwy 441 - Okeechobee FL 34974 863-763-5171
FAX 863-763-6301

SUMMARY SHEET

TO: PAT BRADY – FPSC **850-413-6687 FAX**
 850-413-6686 TEL

FROM: TOM PIERCE, ZTC & L, INC.

IN RE: FPSC ANNUAL REPORT, et al

THE FOLLOWING PAGES FOLLOW (TOTAL INCLUDING THIS SHEET-19)
SUMMARY OF NOTES, FACTS & ASSUMPTIONS
BALANCE SHEET ZTCL UTIL DIV 12-31-04
PROFIT & LOSS ZTCL UTIL DIV 5-13 TO 12-31-04
PROFIT & LOSS BY JOB (CLASS) ZTCL UTIL DIV 5-13 TO 12-31-04
GEN JOURNAL ENTRIES 5-13 TO 12-31-04 (9 PAGES)
DIRECT COSTS PLUS OVERHEAD WORKSHEET 5-13 TO 12-31-04
OVERHEAD ALLOCATION WORKSHEET 5-13 TO 12-31-04
ZTC&L TRIAL BALANCE WORKSHEET WITH ADJUSTMENTS
DIRECT LABOR SUMMARY BY EMPLOYEES & TASKS (2 PAGES)

PLEASE ADVISE IF ADDITIONAL INFO IS REQUIRED.

TOM PIERCE 770-778-1303 OR TO KELLY

FROM: KELLY SARRA-PATE, ZTC & L, INC.

THE FOLLOWING PAGES FOLLOW (TOTAL NOT INCLUDING THIS SHEET-8)

In reply to: YOUR FAX DATED 8-8-05

KELLY SARRA-PATE 863-763-5171

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**ZACHARY TAYLOR CAMPING & LODGE, INC.
UTILITIES DIVISION**

**FPSC ANNUAL REPORT
SUMMARY OF NOTES, FACTS & ASSUMPTIONS**

- 1 INCOME FROM TC CONDOS IS SHOWN FOR 7.5 MONTHS AT \$2,032.80 PER MONTH IS \$15,246 ACCRUAL BASIS.
- 2 ALLOCATION OF ZTC & L OVERHEAD BASED ON 37% DIRECT LABOR. (\$10,037.35 / \$27,486.35 IS 37% OF \$230,121.21). OVERHEAD IS \$48,794.19. THE YEAR 2004 WAS EXCEPTIONALLY HIGH DUE TO HURRICANE ACTIVITY.
- 3 ALLOCATION OF SEWER CHARGES ON LEASE FEES, MEMBERSHIP FEES, MONTHLY RENTAL & OVERNIGHT RENTAL IS CALCULATED AT \$23.10 MONTHLY BASED ON WATER USAGE DURING SEVEN & ONE-HALF MONTHS FOR A TOTAL OF 713 UNITS (AVERAGING 94 UNITS OCCUPIED). AMOUNT IS \$16,463.59.
- 4 NOTE THAT TAYLOR CREEK CONDOS HAVE A DISHWASHER AND WASHER IN EACH UNIT. THE AMOUNT OF \$23.10 WOULD BE EXCESSIVE FOR THE PARK BUT IS USED TO FACTOR IN OVERNIGHT RENTALS AND OTHER OCCUPANCIES NOT INCLUDED IN THE 713 CALCULATED IN THE ALLOCATION ABOVE (#3).
- 5 THE SEWER PLANT FACILITY OCCUPIES APPROXIMATELY ONE (1) ACRE OUT OF A TOTAL OF TWELVE (12) ACRES. ORIGINAL COST IN 1974 WAS \$412,500 FOR AN ALLOCATED LAND COST OF \$34,375 FOR THE SEWER PLANT LAND.

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10:35 AM
08/09/05
Accrual Basis

ZTCL UTILITY DIVISION
Balance Sheet
As of December 31, 2004

	<u>Dec 31, 04</u>
ASSETS	
Fixed Assets	
101 · Utility Plant in Service	197,377.00
108 · Accum Deprec & Amort-Util Svc	-28,350.00
Total Fixed Assets	<u>169,027.00</u>
TOTAL ASSETS	<u><u>169,027.00</u></u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
224.1 · Note Payable-Freed	253,807.42
Total Long Term Liabilities	<u>253,807.42</u>
Total Liabilities	253,807.42
Equity	
216 · Opening Bal Equity	-28,350.00
Net Income	-56,430.42
Total Equity	<u>-84,780.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>169,027.00</u></u>

10:33 AM
08/09/05
Accrual Basis

ZTCL UTILITY DIVISION
Profit & Loss
May 13 through December 31, 2004

	<u>May 13 - Dec 31, 04</u>
Ordinary Income/Expense	
Income	
521.5TC · Revenues-Multi Family -TC Condo	15,246.00
521.5ZT · Revenues-Multi Family - ZT Park	16,463.59
Total Income	<u>31,709.59</u>
Expense	
403 · Depreciation Exp	1,265.66
427 · Interest Expense	16,208.20
701 · Salaries & Wages - Employees	10,037.35
703 · Salaries & Wages - Officers SH	10,138.00
711 · Sludge Removal Exp	8,905.00
715 · Purchased Power	3,391.15
718 · Chemicals	508.26
731 · Contractual Svcs-Professional	713.92
735 · Contractual Svcs-Testing	2,555.00
736 · Contractual Svcs-Other	20,191.88
740 · Rents	289.68
750 · Transportation Exp	167.10
765 · Regulatory Comm Exp	100.00
775 · Miscellaneous Exp	2,115.08
776 · Taxes - Property - Sewer Plant	2,728.87
Total Expense	<u>79,315.15</u>
Net Ordinary Income	-47,605.56
Other Income/Expense	
Other Income	
4401 · Revenue - Electric	18,784.65
4402 · Revenue - Garbage	5,948.00
4403 · Revenue - Water	5,642.27
Total Other Income	<u>30,374.92</u>
Other Expense	
5401 · Cost of Elec Purchased	20,892.14
5402 · Garbage-Trash Removal	12,530.50
5403 · Utilities-Water-Park	5,748.46
5736 · Contract Svcs-Water Maint	28.68
Total Other Expense	<u>39,199.78</u>
Net Other Income	-8,824.86
Net Income	<u><u>-56,430.42</u></u>

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 08/09/05
 Accrual Basis

ZTCL UTILITY DIVISION
Profit & Loss by Job
 May 13 through December 31, 2004

	<u>ELECTRIC</u>	<u>GARBAGE</u>	<u>SEWER</u>	<u>WATER</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
521.5TC · Revenues-Multi Family -TC Condo	0.00	0.00	15,246.00	0.00	15,246.00
521.5ZT · Revenues-Multi Family - ZT Park	0.00	0.00	16,463.59	0.00	16,463.59
Total Income	<u>0.00</u>	<u>0.00</u>	<u>31,709.59</u>	<u>0.00</u>	<u>31,709.59</u>
Expense					
403 · Depreciation Exp	0.00	0.00	1,265.66	0.00	1,265.66
427 · Interest Expense	0.00	0.00	16,208.20	0.00	16,208.20
701 · Salaries & Wages - Employees	0.00	0.00	10,037.35	0.00	10,037.35
703 · Salaries & Wages - Officers SH	0.00	0.00	10,138.00	0.00	10,138.00
711 · Sludge Removal Exp	0.00	0.00	8,905.00	0.00	8,905.00
715 · Purchased Power	0.00	0.00	3,391.15	0.00	3,391.15
718 · Chemicals	0.00	0.00	508.26	0.00	508.26
731 · Contractual Svcs-Professional	0.00	0.00	713.92	0.00	713.92
735 · Contractual Svcs-Testing	0.00	0.00	2,555.00	0.00	2,555.00
736 · Contractual Svcs-Other	0.00	0.00	20,191.88	0.00	20,191.88
740 · Rents	0.00	0.00	289.68	0.00	289.68
750 · Transportation Exp	0.00	0.00	167.10	0.00	167.10
765 · Regulatory Comm Exp	0.00	0.00	100.00	0.00	100.00
775 · Miscellaneous Exp	0.00	0.00	2,115.08	0.00	2,115.08
776 · Taxes - Property - Sewer Plant	0.00	0.00	2,728.87	0.00	2,728.87
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>79,315.15</u>	<u>0.00</u>	<u>79,315.15</u>
Net Ordinary Income	0.00	0.00	-47,605.56	0.00	-47,605.56
Other Income/Expense					
Other Income					
4401 · Revenue - Electric	18,784.65	0.00	0.00	0.00	18,784.65
4402 · Revenue - Garbage	0.00	5,948.00	0.00	0.00	5,948.00
4403 · Revenue - Water	0.00	0.00	0.00	5,642.27	5,642.27
Total Other Income	<u>18,784.65</u>	<u>5,948.00</u>	<u>0.00</u>	<u>5,642.27</u>	<u>30,374.92</u>
Other Expense					
5401 · Cost of Elec Purchased	20,892.14	0.00	0.00	0.00	20,892.14
5402 · Garbage-Trash Removal	0.00	12,530.50	0.00	0.00	12,530.50
5403 · Utilities-Water-Park	0.00	0.00	0.00	5,748.46	5,748.46
5736 · Contract Svcs-Water Maint	0.00	0.00	0.00	28.68	28.68
Total Other Expense	<u>20,892.14</u>	<u>12,530.50</u>	<u>0.00</u>	<u>5,777.14</u>	<u>39,199.78</u>
Net Other Income	-2,107.49	-6,582.50	0.00	-134.87	-8,824.86
Net Income	<u>-2,107.49</u>	<u>-6,582.50</u>	<u>-47,605.56</u>	<u>-134.87</u>	<u>-56,430.42</u>

10:47 AM
 08/09/05
 Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
 December 31, 2004

Num	Name	Memo	Account	Class	Debit	Credit
AJE 2...		RECODE DI...	131 · Cash-Bank & ...		48,808.74	
		RECODE DI...	224.1 · Note Payabl...			48,808.74
	SEWER	ALLOCATE ...	701 · Salaries & Wa...		10,037.35	
	SEWER	ALLOCATE ...	703 · Salaries & Wa...		10,138.00	
	SEWER	ALLOCATE ...	718 · Chemicals		369.56	
	SEWER	ALLOCATE ...	731 · Contractual Sv...		713.92	
	SEWER	ALLOCATE ...	775 · Miscellaneous ...		769.70	
	SEWER	ALLOCATE ...	750 · Transportation...		144.09	
	SEWER	ALLOCATE ...	775 · Miscellaneous ...		175.84	
	SEWER	ALLOCATE ...	775 · Miscellaneous ...		172.22	
	SEWER	ALLOCATE ...	775 · Miscellaneous ...		61.95	
	SEWER	ALLOCATE ...	740 · Rents		289.68	
	SEWER	ALLOCATE ...	736 · Contractual Sv...		18.84	
	SEWER	ALLOCATE ...	736 · Contractual Sv...		2,556.77	
	SEWER	ALLOCATE ...	427 · Interest Expen...		16,208.20	
	SEWER	ALLOCATE ...	775 · Miscellaneous ...		739.43	
	SEWER	ALLOCATE ...	736 · Contractual Sv...		5,666.05	
	SEWER	ALLOCATE ...	776 · Taxes - Prope...		100.00	
	SEWER	ALLOCATE ...	776 · Taxes - Prope...		2,595.31	
	SEWER	ALLOCATE ...	776 · Taxes - Prope...		33.56	
	SEWER	ALLOCATE ...	736 · Contractual Sv...		1,271.99	
	SEWER	ALLOCATE ...	750 · Transportation...		23.01	
	SEWER	ALLOCATE ...	775 · Miscellaneous ...		195.94	
	SEWER	ALLOCATE ...	736 · Contractual Sv...		691.70	
	SEWER	ALLOCATE ...	736 · Contractual Sv...		5,164.76	
	SEWER	ALLOCATE ...	736 · Contractual Sv...		196.77	
	SEWER	ALLOCATE ...	715 · Purchased Po...		596.89	
	SEWER	ALLOCATE ...	715 · Purchased Po...		1,397.00	
	SEWER	ALLOCATE ...	403 · Depreciation ...		1,265.66	
	SEWER	ALLOCATE ...	711 · Sludge Remo...		8,112.00	
		ALLOCATE ...	224.1 · Note Payabl...			69,706.19
					118,514.93	118,514.93
TOTAL					118,514.93	118,514.93

Zachary Taylor Camping & Lodge, Inc.

Profit Loss

May 13 through December 31, 2004

Ordinary Income/Expense	DIRECT COSTS PLUS ALLOCATION OF ZTCL OVERHEAD					
	ZTCL OH	% LABOR	% LAND	% INCOME	% CONSUMPTION	
			0.08		0.33	
Income						
404 · Income - Taylor Creek Condos	0.00	15,246.00	15,246.00	15,246.00	15,246.00	
ALLOCATION OF SEWER INCOME - PARK	0.00	16,463.59	16,463.59	16,463.59	16,463.59	
402 · Income - Water & Sewer	10,247.42	0	0	0	0	
	0.00					
INCOME - PARK CAMPING, LEASES, MEMBERS & OTHER	209,562.39	0	0	0	0	
Total Income	219,809.81	31,709.59	31,709.59	0.13	31,709.59	
Expense						
600 · Accounting and Legal	1,929.50	713.92	154.36	270.13	641.94	
605 · Advertising & Promotional	2,080.27	769.70	166.42	291.24	692.11	
615 · Auto and Truck	389.44	144.09	31.16	54.52	129.57	
625 · Bank Charges	475.24	175.84	38.02	66.53	158.11	
DEPRECIATION	43,216.34	1,265.66	1,265.66	1,265.66	1,265.66	
645 · Dues and Subscriptions	465.46	172.22	37.24	65.16	154.86	
653 · Entertainment Programs	167.44	61.95	13.40	23.44	55.71	
655 · Equipment Rental	782.93	289.68	62.63	109.61	260.48	
665 · Insurance	50.93	18.84	4.07	7.13	16.94	
665.1 · Insurance - General	6,910.19	2,556.77	552.82	967.43	2,299.02	
670 · Interest	43,805.94	16,208.20	3,504.48	6,132.83	14,574.24	
690 · Office	1,998.46	739.43	159.88	279.78	664.89	
715 · Repairs and Maintenance	12,441.57	8,112.00	8,112.00	8,112.00	8,112.00	
716 · Repairs & Maint - Trash Removal	15,313.64	5,666.05	1,225.09	2,143.91	5,094.85	
720 · Salaries	17,449.00	0.37	10,037.35	10,037.35	10,037.35	
ALLOCATED MANAGEMENT PAYMENTS CRF	27,400.00	10,138.00	2,192.00	3,836.00	9,115.98	
725 · Supplies	998.81	369.56	79.90	139.83	332.30	
735 · Taxes - Licenses & Permits	1,613.17	100.00	100.00	100.00	100.00	
736 · Taxes - Payroll	7,014.34	2,595.31	561.15	982.01	2,333.67	
737 · Taxes - Property	90.71	33.56	7.26	12.70	30.18	
739 · Telephones	3,437.82	1,271.99	275.03	481.29	1,143.76	
740 · Travel - Transport & Lodging	62.20	23.01	4.98	8.71	20.69	
740.1 · Travel - Entertainment & Meals	529.58	195.94	42.37	74.14	176.19	
745 · Utilities	1,869.46	691.70	149.56	261.72	621.97	
745.2 · Utilities - Water & Sewerage	13,958.80	5,164.76	1,116.70	1,954.23	4,644.09	
745.4 · Utilities - Cable	531.82	196.77	42.55	74.45	176.94	
745.5 · Utilities - LP Gas	1,613.21	596.89	129.06	225.85	536.71	
745.6 · Utilities - Electricity	23,524.94	1,397.00	1,397.00	1,397.00	1,397.00	
Total Expense	230,121.21	69,706.20	31,462.10	39,374.67	64,787.21	
Net Ordinary Income	-10,311.40	-37,996.61	247.49	-7,665.08	-33,077.62	

Zachary Taylor Camping & Lodge, Inc.

Profit Loss

May 13 through December 31, 2004

Ordinary Income/Expense	May 13 - Dec 31, 04	ADJ	2004 ACTUAL	% TOTAL	UD DIRECT	ZTCL OH
Income						
404 · Income - Taylor Creek Condos	12,196.80	3,049.20	15,246.00	6.06%	15,246.00	0.00
ALLOCATION OF SEWER INCOME - PARK		16,463.59	16,463.59	6.55%	16,463.59	0.00
402 · Income - Water & Sewer	10,247.42		10,247.42	4.07%	0	10,247.42
						0.00
INCOME - PARK CAMPING, LEASES, MEMBERS & OTHER	209,562.39		209,562.39	83.32%	0	209,562.39
Total Income	232,006.61	19,512.79	251,519.40	100.00%	31,709.59	219,809.81
Expense						
600 · Accounting and Legal	1,929.50		1,929.50	0.75%		1,929.50
605 · Advertising & Promotional	2,080.27		2,080.27	0.81%		2,080.27
615 · Auto and Truck	389.44		389.44	0.15%		389.44
625 · Bank Charges	475.24		475.24	0.19%		475.24
DEPRECIATION	0.00	44,482.00	44,482.00	17.33%	1,265.66	43,216.34
645 · Dues and Subscriptions	465.46		465.46	0.18%		465.46
653 · Entertainment Programs	167.44		167.44	0.07%		167.44
655 · Equipment Rental	782.93		782.93	0.30%		782.93
665 · Insurance	50.93		50.93	0.02%		50.93
665.1 · Insurance - General	6,910.19		6,910.19	2.69%		6,910.19
670 · Interest	43,805.94		43,805.94	17.06%		43,805.94
690 · Office	1,998.46		1,998.46	0.78%		1,998.46
715 · Repairs and Maintenance	20,553.57		20,553.57	8.01%	8,112.00	12,441.57
716 · Repairs & Maint - Trash Removal	15,313.64		15,313.64	5.97%		15,313.64
720 · Salaries	27,486.35		27,486.35	10.71%	10,037.35	17,449.00
ALLOCATED MANAGEMENT PAYMENTS CRF	0.00	27,400.00	27,400.00	10.67%		27,400.00
725 · Supplies	998.81		998.81	0.39%		998.81
735 · Taxes - Licenses & Permits	1,713.17		1,713.17	0.67%	100.00	1,613.17
736 · Taxes - Payroll	7,014.34		7,014.34	2.73%		7,014.34
737 · Taxes - Property	90.71		90.71	0.04%		90.71
739 · Telephones	3,437.82		3,437.82	1.34%		3,437.82
740 · Travel - Transport & Lodging	62.20		62.20	0.02%		62.20
740.1 · Travel - Entertainment & Meals	529.58		529.58	0.21%		529.58
745 · Utilities	1,869.46		1,869.46	0.73%		1,869.46
745.2 · Utilities - Water & Sewerage	13,958.80		13,958.80	5.44%		13,958.80
745.4 · Utilities - Cable	531.82		531.82	0.21%		531.82
745.5 · Utilities - LP Gas	1,613.21		1,613.21	0.63%		1,613.21
745.6 · Utilities - Electricity	24,921.94		24,921.94	9.71%	1,397.00	23,524.94
Total Expense	179,151.22	71,882.00	251,033.22	97.79%	20,912.01	230,121.21
Net Ordinary Income	52,855.39	-52,369.21	486.18	0.19%	10,797.58	-10,311.40

TOTALS		<u>32.75</u>	<u>70.25</u>	<u>64.25</u>	<u>120.25</u>	<u>172.25</u>	<u>115.25</u>	<u>115.25</u>	<u>97.25</u>	<u>787.5</u>
KELLY (\$10 / Hr)		<u>3.5</u>	<u>8</u>	<u>6</u>	<u>38</u>	<u>62</u>	<u>33</u>	<u>33</u>	<u>23</u>	<u>206.5</u>
STEVE (\$10.75 / Hr)		<u>29.25</u>	<u>62.25</u>	<u>58.25</u>	<u>82.25</u>	<u>110.25</u>	<u>82.25</u>	<u>82.25</u>	<u>74.25</u>	<u>581</u>
KELLY (\$10 / Hr)		35.00	80.00	60.00	380.00	620.00	330.00	330.00	230.00	2,065.00
Taxes - MC .0145 & SS .062 %	0.0765	2.68	6.12	4.59	29.07	47.43	25.25	25.25	17.60	157.97
Taxes - Fed & FL UC .0437 + .008	0.0517	1.81	4.14	3.10	19.65	32.05	17.06	17.06	11.89	106.76
Insurance - Workmans Comp .0156	0.0156	<u>0.55</u>	<u>1.25</u>	<u>0.94</u>	<u>5.93</u>	<u>9.67</u>	<u>5.15</u>	<u>5.15</u>	<u>3.59</u>	<u>32.21</u>
TOTALS - \$		<u>40.03</u>	<u>91.50</u>	<u>68.63</u>	<u>434.64</u>	<u>709.16</u>	<u>377.45</u>	<u>377.45</u>	<u>263.07</u>	<u>2,361.95</u>
STEVE (\$10.75 / Hr)		314.44	669.19	626.19	884.19	1,185.19	884.19	884.19	798.19	6,245.75
Taxes - MC .0145 & SS .062 %	0.0765	24.05	51.19	47.90	67.64	90.67	67.64	67.64	61.06	477.80
Taxes - Fed & FL UC .0437 + .008	0.0517	16.26	34.60	32.37	45.71	61.27	45.71	45.71	41.27	322.91
Insurance - Workmans Comp .1007	0.1007	<u>31.66</u>	<u>67.39</u>	<u>63.06</u>	<u>89.04</u>	<u>119.35</u>	<u>89.04</u>	<u>89.04</u>	<u>80.38</u>	<u>628.95</u>
TOTALS - \$		<u>386.41</u>	<u>822.36</u>	<u>769.52</u>	<u>1,086.58</u>	<u>1,456.48</u>	<u>1,086.58</u>	<u>1,086.58</u>	<u>980.89</u>	<u>7,675.40</u>
COMBINED TOTALS - \$		<u>426.45</u>	<u>913.87</u>	<u>838.15</u>	<u>1,521.22</u>	<u>2,165.63</u>	<u>1,464.03</u>	<u>1,464.03</u>	<u>1,243.97</u>	<u>10,037.35</u>
		<u>5-13 5-31</u>	<u>30-Jun</u>	<u>31-Jul</u>	<u>31-Aug</u>	<u>30-Sep</u>	<u>31-Oct</u>	<u>30-Nov</u>	<u>31-Dec</u>	<u>TOTAL</u>

APSC

ZACHARY TAYLOR CAMPING & LODGE, INC. - UTILITIES DIVISION - 2004

		TIME	5-13	5-31	30-Jun	31-Jul	31-Aug	30-Sep	31-Oct	30-Nov	31-Dec	TOTAL
EMPL	DAILY TASKS	MINUTES	HOURS	HOURS	HOURS	HOURS	HOURS	HOURS	HOURS	HOURS	HOURS	HOURS
STEVE	SVC LIFT STATION BASKETS	60	11	22	22	22	22	22	22	22	22	165
	<u>WEEKLY TASKS</u>											
STEVE	MOWING & WEEDING	240	8	16	16	16	16	16	16	16	16	120
KELLY	MTG W/ J C WITTECK UTIL	45	1.5	3	3	3	3	3	3	3	3	22.5
STEVE	MTG W/ J C WITTECK UTIL	30	1	2	2	2	2	2	2	2	2	15
	<u>BI-MONTHLY TASKS</u>											
STEVE	SPRAYING PONDS	120	2	4	4	4	4	4	4	4	4	30
	VENDOR-AQUATIC SYSTEMS											
	SUPPLIES \$95.00											
	<u>MONTHLY TASKS</u>											
STEVE	SWITCH PONDS	15	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	2
STEVE	CLEAN INSIDE 2 LIFT STATIONS	240	2	4	4	4	4	4	4	4	4	30
STEVE	CLEANING PONDS	480	4	8	8	8	8	8	8	8	8	60
STEVE	SUPPLIES GLOVES 10.00											
STEVE	ROUNDUP 8.00											
STEVE	CHEMICALS 24.00											
STEVE	FENCE MAINT	120	1	2	2	2	2	2	2	2	2	15
KELLY	MTG W/ J C WITTECK UTIL	60	1	1	1	1	1	1	1	1	1	8
	<u>QUARTERLY TASKS</u>											
STEVE	FIRE ANT TREATMENT	240		4				4			4	12
STEVE	SUPPLIES BUG GRAN 100.00											
	<u>SEMI-ANNUAL TASKS</u>											
KELLY	MTG W/ DEP REPRES	120		2							2	4
	<u>ANNUAL & EMERGENCY TASKS</u>											
KELLY	EMERGENCY REP-HURRICANES						24	48	24	24	12	132
KELLY	OUTSIDE CONTRACTOR CALLS		1	2	2	10	10	5	5	5	5	40
STEVE	EMERGENCY REP-HURRICANES						24	48	24	24	12	132
STEVE	SEWER CAPS 25 @ 6.00											
	TOTALS		32.75	70.25	64.25	120.25	172.25	115.25	115.25	97.25	787.5	
	KELLY (\$10 / Hr)		3.5	8	6	38	62	33	33	23	206.5	
	STEVE (\$10.75 / Hr)		29.25	62.25	58.25	82.25	110.25	82.25	82.25	74.25	581	

Zachary Taylor Camping & Lodge, Inc.

Profit Loss

May 13 through December 31, 2004

Ordinary Income/Expense	DIRECT COSTS PLUS OVERHEAD			
	% LABOR	% LAND	% INCOME	% CONSUMPTION
Income				
404 · Income - Taylor Creek Condos	15,246.00	15,246.00	15,246.00	15,246.00
ALLOCATION OF SEWER INCOME - PARK	16,463.59	16,463.59	16,463.59	16,463.59
402 · Income - Water & Sewer	0	0	0	0
INCOME - PARK CAMPING, LEASES, MEMBERS & OTHER	0	0	0	0
Total Income	31,709.59	31,709.59	31,709.59	31,709.59
Expense				
600 · Accounting and Legal	713.92	154.36	270.13	641.94
605 · Advertising & Promotional	769.70	166.42	291.24	692.11
615 · Auto and Truck	144.09	31.16	54.52	129.57
625 · Bank Charges	175.84	38.02	66.53	158.11
DEPRECIATION	1,265.66	1,265.66	1,265.66	1,265.66
645 · Dues and Subscriptions	172.22	37.24	65.16	154.86
653 · Entertainment Programs	61.95	13.40	23.44	55.71
655 · Equipment Rental	289.68	62.63	109.61	260.48
665 · Insurance	18.84	4.07	7.13	16.94
665.1 · Insurance - General	2,556.77	552.82	967.43	2,299.02
670 · Interest	16,208.20	3,504.48	6,132.83	14,574.24
690 · Office	739.43	159.88	279.78	664.89
715 · Repairs and Maintenance	8,112.00	8,112.00	8,112.00	8,112.00
716 · Repairs & Maint - Trash Removal	5,666.05	1,225.09	2,143.91	5,094.85
720 · Salaries	10,037.35	10,037.35	10,037.35	10,037.35
ALLOCATED MANAGEMENT PAYMENTS CRF	10,138.00	2,192.00	3,836.00	9,115.98
725 · Supplies	369.56	79.90	139.83	332.30
735 · Taxes - Licenses & Permits	100.00	100.00	100.00	100.00
736 · Taxes - Payroll	2,595.31	561.15	982.01	2,333.67
737 · Taxes - Property	33.56	7.26	12.70	30.18
739 · Telephones	1,271.99	275.03	481.29	1,143.76
740 · Travel - Transport & Lodging	23.01	4.98	8.71	20.69
740.1 · Travel - Entertainment & Meals	195.94	42.37	74.14	176.19
745 · Utilities	691.70	149.56	261.72	621.97
745.2 · Utilities - Water & Sewerage	5,164.76	1,116.70	1,954.23	4,644.09
745.4 · Utilities - Cable	196.77	42.55	74.45	176.94
745.5 · Utilities - LP Gas	596.89	129.06	225.85	536.71
745.6 · Utilities - Electricity	1,397.00	1,397.00	1,397.00	1,397.00
Total Expense	69,706.20	31,462.10	39,374.67	64,787.21
Net Ordinary Income	-37,996.61	247.49	-7,665.08	-33,077.62

10:49 AM
 08/09/05
 Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
December 31, 2004

Num	Name	Memo	Account	Class	Debit	Credit
AJ2 2...	GARBAGE	RECORD N...	4402 · Revenue - G...			902.00
	WATER	RECORD N...	4403 · Revenue - W...			974.64
	GARBAGE	RECORD N...	224.1 · Note Payabl...		1,876.64	
	ELECTRIC	RECORD N...	4401 · Revenue - El...			2,422.78
	GARBAGE	RECORD N...	224.1 · Note Payabl...		2,422.78	
	GARBAGE	RECORD AC...	224.1 · Note Payabl...		3,049.20	
	SEWER	RECORD AC...	521.5TC · Revenue...			3,049.20
	GARBAGE	ALLOCATE \$...	224.1 · Note Payabl...		16,463.59	
	SEWER	ALLOCATE \$...	521.5ZT · Revenues...			16,463.59
					23,812.21	23,812.21
TOTAL					23,812.21	23,812.21

10:44 AM

08/09/05

Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
November 30, 2004

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
CR 2...	SEWER		224.1 · Note Payabl...		2,032.80	
	SEWER		521.5TC · Revenue...			2,032.80
	GARBAGE		4402 · Revenue - G...			922.00
	WATER		4403 · Revenue - W...			949.82
	SEWER		224.1 · Note Payabl...		1,871.82	
	ELECTRIC		4401 · Revenue - El...			1,958.92
	SEWER		224.1 · Note Payabl...		1,958.92	
					<u>5,863.54</u>	<u>5,863.54</u>
TOTAL					<u>5,863.54</u>	<u>5,863.54</u>

10:42 AM
 08/09/05
 Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
 October 31, 2004

Num	Name	Memo	Account	Class	Debit	Credit
CR 2...	SEWER		224.1 · Note Payabl...		2,032.80	
	SEWER		521.5TC · Revenue...			2,032.80
	GARBAGE		4402 · Revenue - G...			800.00
	WATER		4403 · Revenue - W...			535.50
	SEWER		224.1 · Note Payabl...		1,335.50	
	ELECTRIC		4401 · Revenue - El...			3,909.49
	SEWER		224.1 · Note Payabl...		3,909.49	
					<u>7,277.79</u>	<u>7,277.79</u>
TOTAL					<u>7,277.79</u>	<u>7,277.79</u>

10:42 AM

08/09/05

Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
September 30, 2004

Num	Name	Memo	Account	Class	Debit	Credit
CR 2...	SEWER		224.1 · Note Payabl...		2,032.80	
	SEWER		521.5TC · Revenue...			2,032.80
	GARBAGE		4402 · Revenue - G...			858.00
	WATER		4403 · Revenue - W...			836.61
	SEWER		224.1 · Note Payabl...		1,694.61	
	ELECTRIC		4401 · Revenue - El...			2,285.82
	SEWER		224.1 · Note Payabl...		2,285.82	
					<u>6,013.23</u>	<u>6,013.23</u>
TOTAL					<u>6,013.23</u>	<u>6,013.23</u>

10:40 AM

08/09/05

Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
August 31, 2004

Num	Name	Memo	Account	Class	Debit	Credit
CR 2...	SEWER	TC CONDOS...	224.1 · Note Payabl...		2,032.80	
	SEWER	TC CONDOS...	521.5TC · Revenue...			2,032.80
	GARBAGE	TC CONDOS...	4402 · Revenue - G...			810.00
	WATER	TC CONDOS...	4403 · Revenue - W...			652.51
	SEWER	TC CONDOS...	224.1 · Note Payabl...		1,462.51	
	ELECTRIC	TC CONDOS...	4401 · Revenue - El...			3,253.78
	SEWER	TC CONDOS...	224.1 · Note Payabl...		3,253.78	
					<u>6,749.09</u>	<u>6,749.09</u>
TOTAL					<u>6,749.09</u>	<u>6,749.09</u>

10:37 AM
 08/09/05
 Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
 June 30, 2004

Num	Name	Memo	Account	Class	Debit	Credit
CR 2...	SEWER	TC CONDOS...	521.5TC · Revenue...			2,032.80
	SEWER	TC CONDOS...	224.1 · Note Payabl...		2,032.80	
	GARBAGE	TC CONDOS...	4402 · Revenue - G...			836.00
	WATER	TC CONDOS...	4403 · Revenue - W...			817.40
	SEWER	TC CONDOS...	224.1 · Note Payabl...		1,853.40	
	ELECTRIC	TC CONDOS...	4401 · Revenue - El...			2,063.72
	SEWER	TC CONDOS...	224.1 · Note Payabl...		2,063.72	
					<u>5,749.92</u>	<u>5,749.92</u>
TOTAL					<u>5,749.92</u>	<u>5,749.92</u>

10:40 AM

08/09/05

Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
July 31, 2004

Num	Name	Memo	Account	Class	Debit	Credit
CR 2...	SEWER	TC CONDOS	224.1 · Note Payabl...		2,032.80	
	SEWER	TC CONDOS	521.5TC · Revenue...			2,032.80
	GARBAGE	TC CONDOS	4402 · Revenue - G...			820.00
	WATER	TC CONDOS	4403 · Revenue - W...			875.79
	SEWER	TC CONDOS	224.1 · Note Payabl...		1,695.79	
	ELECTRIC	TC CONDOS	4401 · Revenue - El...			2,890.14
	SEWER	TC CONDOS	224.1 · Note Payabl...		2,890.14	
					<u>6,618.73</u>	<u>6,618.73</u>
TOTAL					<u>6,618.73</u>	<u>6,618.73</u>


10:37 AM

08/09/05

Accrual Basis

ZTCL UTILITY DIVISION
General Journal Transaction
May 13, 2004

Num	Name	Memo	Account	Class	Debit	Credit
AJE 2...		RECORD DE...	108 · Accum Depre...			28,350.00
		RECORD DE...	216 · Opening Bal E...		28,350.00	
		RECORD 4-8...	101 · Utility Plant in ...		81,002.00	
		RECORD 4-8...	224.1 · Note Payabl...			81,002.00
		RECORD 1-7...	101 · Utility Plant in ...		34,375.00	
		RECORD 1-7...	224.1 · Note Payabl...			34,375.00
		RECORD 19...	101 · Utility Plant in ...		15,000.00	
		RECORD 19...	224.1 · Note Payabl...			15,000.00
		RECORD 19...	101 · Utility Plant in ...		22,000.00	
		RECORD 19...	224.1 · Note Payabl...			22,000.00
		RECORD 19...	101 · Utility Plant in ...		45,000.00	
		RECORD 19...	224.1 · Note Payabl...			45,000.00
					<u>225,727.00</u>	<u>225,727.00</u>
TOTAL					<u>225,727.00</u>	<u>225,727.00</u>



August 8, 2005

Kelly:

While waiting for the fax from Mr. Pierce, thought I'd go over a couple of things that still need clarification.

Water Exemption:

Using water bills from OUA and your billing sheets, was able to calculate the attached summary for the cost to purchase water versus the revenues from reselling. But for OUA's rate restructuring in May 2005, Zachary Taylor was reselling water for about \$900 more per year more than it cost to purchase. To have Zachary Taylor's water service exempt from regulation, it must be resold at rate or charge which does not exceed the purchase price.

Prior to May of 2005, Z.T. was billing at the rate of \$0.009 per gallon. For May 2005, the rate was changed to \$0.01 per gallon in response to OUA's rate change.

(1) Has Z.T. changed its water rates since May, and, if so, what is the current rate? *no*

(2) Could you also provide copies of Z.T.'s billing sheets for June and July? *✓*

Trash Service:

I've also been asked to verify that the so-called "S & G" charge only covers the cost of trash.

(3) Can you provide copies bills from your trash collector or some other documentation of the cost of the service? If it is a fixed amount every month, one bill should suffice. If it varies, please send several months. *✓*

Thanks, and hope the rains have finally stopped.



Waste Management
 Okeechobee Hauling
 10800 NE 128th Avenue
 Okeechobee FL 34972-7105

Customer: ZACHARY TAYLOR CAMPING RESORT
 Account Number: 261-0001150-1547-1
 Invoice Date: 05/01/2005
 Invoice Number: 0158742-1547-6
 Due Date: Net 10 Days
 WM ezPay Account ID: 00005-07987-72006

Service Location: 261-1150 Zachary Taylor Camping Resort: 2995 SE Hwy 441: Okeechobee FL 34974

Date	Ticket	Description	Quantity	U/M	Rate	Amount
		Disposal 8 yd cm fel 2 x week	2.00			220.78
		8 Yd fel	1.00			453.06
Total Current Charges						673.84

Payments Received Detail

		Payment - thank you				673.84-
Total Payments Received						673.84-

ZACHARY TAYLOR CAMPING LODGE, INC.
UTILITY DIVISION

Site #	Type	Garbage Jan-05	Water Jan-05	Garbage Feb-05	Water Feb-05	Garbage Mar-05	Water Mar-05	Garbage Apr-05	Water Apr-05	Garbage May-05	Water May-05	Garbage Jun-05	Water Jun-05	Site #	Type	Garbage Jul-05	Water Jul-05
1														1			
2	6/6	10.00	0.54	10.00	4.32	10.00	1.08	10.00	2.16	10.00	2.00	10.00	3.50	2	6/6	10.00	1.80
3														3			
4	M		20.43		20.25		14.67		9.81					4	M		
5														5			
6	L	18.00	12.78	18.00	16.85	18.00	11.52	18.00	11.07	18.00	7.70	18.00	3.20	6	L	18.00	7.70
7	6/6	18.00	44.46	18.00	48.06	18.00	36.63	18.00	41.76	18.00	40.70	18.00	44.90	7	6/6	18.00	33.80
8														8			
9	L	18.00	8.37	18.00	9.45	18.00	7.02	18.00	10.35	18.00	17.20	18.00	11.20	9	L	18.00	9.30
10	6/6	10.00	0.36	10.00	5.76	10.00	15.75	10.00	21.15	10.00	19.30	10.00	16.70	10	6/6	10.00	27.60
11	M		24.12		14.49		0.36						8.40	11	M		
12	M													12	M		
13	L										18.00			13	L	18.00	
14	M													14	M		
15	6/6	10.00	2.07	10.00	5.31	10.00	1.17	10.00	2.97	10.00	0.90	10.00	0.80	15	6/6	10.00	0.40
16	6/6	10.00	2.25	10.00	0.81	10.00	0.09	10.00	0.63	10.00		10.00	1.60	16	6/6	10.00	
17														17			
18														18			
19	M		13.41		21.60		12.96		14.40		16.00		15.10	19	M		14.20
20	6/6	10.00	2.52	10.00	0.63		0.72	10.00	0.09	10.00		10.00	0.70	20	6/6	10.00	4.30
21														21			
22														22			
23														23			
24	L	18.00	10.62	18.00	5.76	18.00	3.87	18.00	4.68	18.00	7.50	18.00	5.60	24	L	18.00	5.20
25		18.00	7.20											25			
26	L			18.00	8.55	18.00	4.95							26	L		
27														27			
28	L	10.00	4.51	10.00	9.00		0.27	18.00	7.11	18.00	9.00	18.00	5.90	28	L	18.00	6.90
29	L	18.00	4.14	18.00	7.38	18.00	3.96	18.00	4.86	18.00	1.40	18.00	4.90	29	L	10.00	8.60
30	6/6	10.00	1.08	10.00	8.55	10.00	2.43	10.00	1.35	10.00	3.50	10.00	3.30	30	6/6	10.00	3.20
31		18.00	0.99											31			
32	L			18.00	1.35	18.00	4.32	18.00	0.99	18.00	0.90	18.00	1.00	32	L	18.00	0.30
33														33			
34	L							18.00		18.00		18.00	0.60	34	L	18.00	1.00
35														35			
36														36			
37	L	18.00	7.11	18.00	3.96	18.00	4.05	18.00	7.29	18.00	7.70	18.00		37	L	18.00	
38	M													38	M		
39														39			
40	M		6.12		4.77		3.51		4.50		4.40		5.20	40	M		4.80
41	L	18.00	1.08	18.00	1.35	18.00	0.99	18.00	0.99	18.00		18.00		41	L		
42														42			
43	L	18.00	4.86	18.00	9.45	18.00	6.48	18.00	7.83	18.00	8.30	18.00		43	L		
44														44			
45														45			
46	6/6	18.00	14.94	18.00	19.08	18.00	9.99	18.00	11.97	18.00	12.60	18.00	10.40	46	6/6	18.00	11.30
47	6/6	10.00	3.87	10.00	5.85	10.00	0.99	10.00	2.52	10.00	1.70	10.00	6.60	47	6/6	10.00	8.70
48	M		13.05		14.94		9.72		9.72					48	M		
49	6/6	10.00	7.38	10.00	8.73	10.00	5.13	10.00	6.48	10.00		10.00		49	6/6	10.00	

ZACHARY TAYLOR CAMPING LODGE, INC.
UTILITY DIVISION

Site #	Type	Garbage Jan-05	Water Jan-05	Garbage Feb-05	Water Feb-05	Garbage Mar-05	Water Mar-05	Garbage Apr-05	Water Apr-05	Garbage May-05	Water May-05	Garbage Jun-05	Water Jun-05	Site #	Type	Garbage Jul-05	Water Jul-05
50														50			
51														51			
52	6/6	10.00		10.00		10.00	12.15	10.00	9.90	10.00	0.50	10.00		52	6/6	10.00	
53														53			
54	M		16.83		36.99		17.91							54	M		5.70
55	6/6							10.00		18.00	2.90	18.00	3.70	55	6/6	18.00	
56	6/6	10.00	20.97	10.00	29.25	10.00	15.48	10.00	7.65	10.00		10.00		56	6/6	10.00	
57	6/6	10.00	2.61	10.00	2.97	10.00	1.62	10.00		10.00		10.00		57	6/6	10.00	
58														58			
59														59			
60														60			
61	6/6	10.00	4.32	10.00	18.00	10.00	10.80	10.00	14.49	10.00		10.00		61	6/6	10.00	
62														62			
63	L	18.00	3.24	18.00	2.25	18.00	9.44	18.00	2.88	18.00	2.40	18.00	1.90	63	L	18.00	2.00
64														64			
65	L	18.00	14.22	18.00	10.62	18.00	9.54	18.00	10.62	18.00	8.90	18.00		65	L		
66														66			
66A														66A			
67														67			
68														68			
69		18.00	8.82		26.28									69			
70														70			
71	L	18.00	17.19	18.00	13.41	18.00	10.62							71	L	18.00	
72														72			
73														73			
73A														73A			
74														74			
75														75			
76														76			
77														77			
78	M		18.95		22.32		14.13							78	M		
79														79			
80														80			
81														81			
82														82			
83														83			
84	6/6					10.00								84	6/6		
85														85			
86	M		4.86		6.93		7.29		9.99		9.10		6.70	86	M		7.70
87														87			
88	6/6	10.00	0.63	10.00		10.00		10.00		10.00		10.00	0.40	88	6/6		
89	L	18.00	26.64	18.00	16.47	18.00	11.79	18.00	13.77	18.00	10.00	18.00	14.70	89	L	18.00	
90					7.02		3.06							90			
91	L	18.00		18.00		18.00		18.00		18.00		18.00		91	L	18.00	
92														92			
93														93			
94														94			
95														95			
96														96			
97														97			

ZACHARY TAYLOR CAMPING LODGE, INC.
UTILITY DIVISION

Site #	Type	Garbage Jan-05	Water Jan-05	Garbage Feb-05	Water Feb-05	Garbage Mar-05	Water Mar-05	Garbage Apr-05	Water Apr-05	Garbage May-05	Water May-05	Garbage Jun-05	Water Jun-05	Site #	Type	Garbage Jul-05	Water Jul-05
98														98			
99	6/6	18.00	0.09	18.00	0.09	18.00		18.00	0.09	18.00	0.90	18.00		99	6/6	18.00	
100A	M		3.33		13.77		2.88		3.69		4.80			100A	M		9.30
100B	M		7.83		20.79		9.45		13.41		10.40		6.10	100B	M		15.90
101													13.10	101			
102														102			
103														103			
104	6/6	10.00	5.58	10.00	6.66	10.00	4.68	10.00		10.00		10.00		104	6/6	10.00	
105														105			
106	M		8.64		13.32		8.55							106	M		
107														107			
108	M		4.23		14.76		3.78					6.40		108	M		
109														109			
110	M		14.31		19.53		0.09							110	M		
111														111			
112	M													112	M		
113														113			
114	L					10.00		10.00		10.00	1.90	10.00	0.01	114	L	10.00	
115	L	18.00	3.15	18.00	10.17	18.00	7.47	18.00	6.03	18.00	6.10	18.00	7.00	115	L	18.00	5.60
116														116	L	18.00	
117														117			
118														118			
119														119			
120	6/6	10.00	3.87	10.00	4.95	10.00	0.99	10.00	3.15	10.00	0.60	10.00		120	6/6	10.00	
121														121			
122	L													122	L	18.00	
123														123			
124	L	18.00	29.79	18.00	36.54	18.00	24.93	18.00	39.60	18.00	20.30	18.00		124	L	18.00	
125														125			
126	M		25.90		21.33		7.56		10.89		10.90		11.30	126	M		10.20
127	L	18.00	9.72	18.00	4.86	18.00	2.79	18.00	3.15	18.00	9.80	18.00	6.80	127	L	18.00	5.40
128	6/6	10.00	1.71	10.00	2.52	10.00	2.43	10.00	4.41	10.00	3.90	10.00		128	6/6	10.00	
129	L													129	L		
130	6/6	18.00	0.36	18.00	0.36	18.00	0.27	18.00	1.35	18.00	0.10	18.00		130	6/6	18.00	
131	M		16.92		27.09		19.62		12.96					131	M		
132	6/6	10.00		10.00		10.00		10.00		10.00		10.00		132	6/6	10.00	
133														133			
134	M		35.10		42.21		14.49							134	M		
135	6/6	10.00	8.28	10.00	8.28	10.00	4.32	10.00	1.80	10.00		10.00		135	6/6	10.00	
136	6/6	10.00	7.02	10.00	8.10	10.00	6.12	10.00	5.94	10.00	6.10	10.00	6.80	136	6/6	10.00	
137														137			
138	6/6	10.00	1.35	10.00	2.07	10.00		10.00	0.18	10.00		10.00		138	6/6	10.00	0.10
139														139			
140														140			
141														141			
142														142			
143														143			
144	6/6	10.00		10.00		10.00	6.12			10.00				144	6/6		
145														145			
146														146			

ZACHARY TAYLOR CAMPING LODGE, INC.
UTILITY DIVISION

Site #	Type	Garbage Jan-05	Water Jan-05	Garbage Feb-05	Water Feb-05	Garbage Mar-05	Water Mar-05	Garbage Apr-05	Water Apr-05	Garbage May-05	Water May-05	Garbage Jun-05	Water Jun-05	Site #	Type	Garbage Jul-05	Water Jul-05
147														147			
148														148			
149	6/6	10.00	8.37	10.00	7.20	10.00	5.94	10.00	5.04	10.00	2.20	10.00		149	6/6	10.00	0.20
150	6/6									10.00		10.00		150	6/6	10.00	
151	6/6	10.00	0.63	10.00	0.81	10.00	6.30	10.00	1.35	10.00	0.60	10.00	1.20	151	6/6	10.00	0.90
152	6/6													152	6/6		
153	M		17.19		11.79		14.13		11.34		5.40		10.80	153	M		
154A														154A			
154														154			
155														155			
156														156			
157	L	18.00	19.80	18.00	29.97	18.00	17.73	18.00	31.95	18.00	14.90	18.00	21.60	157	L	18.00	20.40
158														158			
159	6/6	10.00	10.26	10.00	6.57	10.00	3.96	10.00	3.69	10.00		10.00		159	6/6	10.00	
160														160			
161	6/6	10.00	3.51	18.00	5.04	18.00	3.69	18.00	4.50	18.00	3.60	18.00	3.50	161	6/6		
162														162			
163														163			
164	M						0.18		0.27					164	M		0.10
165	6/6	10.00	2.61	10.00	6.12	10.00	3.60	10.00	1.89	10.00	5.10	10.00	6.30	165	6/6	10.00	1.97
166														166			
167														167			
168														168			
169	L	18.00	2.70	18.00	3.33									169	L		
170	6/6	10.00		10.00		10.00		10.00		10.00		10.00		170	6/6	10.00	
171	L	18.00		18.00	6.66	18.00	4.05	18.00	28.50	18.00	5.50	18.00		171	L	18.00	
172	6/6							10.00		10.00	2.30	10.00		172	6/6	10.00	0.97
173	M		0.63											173	M		
174														174			
175	M		0.09		0.81		3.42		2.88		0.90			175	M		0.20
176	L	18.00	7.83	18.00	9.72	18.00	5.94	18.00	7.65	18.00	7.40	18.00	8.60	176	L	18.00	5.30
177	L	18.00	1.08	18.00	2.43	18.00	0.81	18.00	1.26	18.00		18.00		177	L	18.00	
178														178			
179	M		2.70		4.05		2.79		4.50		3.60		3.30	179	M		2.20
180	L							18.00		18.00		18.00		180	L	18.00	
181	L	18.00	19.80	18.00	31.32	18.00	15.03	18.00	10.26	18.00		18.00		181	L	18.00	
182														182			
183	M		33.75		45.81		29.07		38.79		37.00		31.90	183	M		16.00
184	M				0.45								0.30	184	M		0.10
185	6/6	10.00		10.00	0.09	10.00	0.09	10.00		10.00		10.00	0.20	185	6/6	10.00	
186														186			
187														187			
188														188			
189	6/6	10.00	0.90	10.00	1.44	10.00	0.90	10.00	0.72	10.00		10.00		189	6/6	10.00	
190														190			
191														191			
192														192			
193														193			
194	M		7.20		11.34		6.21		2.07		7.00			194	M		
195	M		15.84		24.48		9.81		24.21		26.90		11.70	195	M		11.60

ZACHARY TAYLOR CAMPING LODGE, INC.
UTILITY DIVISION

Site #	Type	Garbage Jan-05	Water Jan-05	Garbage Feb-05	Water Feb-05	Garbage Mar-05	Water Mar-05	Garbage Apr-05	Water Apr-05	Garbage May-05	Water May-05	Garbage Jun-05	Water Jun-05	Site #	Type	Garbage Jul-05	Water Jul-05
196	M		14.31		23.94		12.51		19.80		20.70		25.70	196	M		21.40
197	M				3.33		1.35						1.80	197	M		6.10
198	M		14.04		30.51		19.62		32.49					198	M		
199	6/6	10.00				10.00		10.00		10.00		10.00		199	6/6	10.00	
200	M				11.07		8.19							200	M		
201														201			
202	M		5.49		11.07		6.21		8.91					202	M		
203	L	18.00		18.00		10.00		10.00	0.99	10.00	1.80	10.00	1.80	203	L	10.00	2.50
204	L	18.00	4.50	18.00	2.07	18.00	5.94	18.00	140.85	18.00	14.80	18.00	17.80	204	L	18.00	4.20
205														205			
206	L	18.00	13.05	18.00	15.92	18.00	11.25	18.00	13.59	18.00	14.10	18.00	12.70	206	L	18.00	12.60
207														207			
208	M		15.48		12.06		8.01		12.87		6.50		10.20	208	M		
209														209			
210	M		6.93		6.75		4.77		7.11		6.60			210	M		
211														211			
212	L	18.00	18.72	18.00	20.79	18.00	15.30	18.00	19.89	18.00	20.00	18.00	20.60	212	L	18.00	16.20
213	6/6	10.00	2.88	10.00	8.64	10.00	5.04	10.00		10.00		10.00		213	6/6	10.00	
214	M		5.13		10.17		7.47		13.59		12.30			214	M		8.60
215	L	10.00	9.27	10.00	9.81	10.00	5.22	10.00	13.59	10.00	11.60	10.00	7.90	215	L	10.00	5.90
216														216			
217														217			
218														218			
219														219			
220	L	18.00	1.37	18.00	2.07	18.00	0.90	18.00	1.35	18.00	1.02	18.00	14.80	220	L	18.00	1.30
221														221			
222	M		8.82		5.40		0.54							222	M		
223														223			
224														224			
225														225			
226	M		13.32		19.32		1.02							226	M		
227	M		7.20		3.33		2.07		3.15					227	M		
228														228			
229	M													229	M		
230														230			
231	M		19.62		29.79		22.86		23.13		21.40		21.30	231	M		24.50
232														232			
233	M		3.06		1.44				2.25				2.10	233	M		
234	L	18.00	3.24	18.00	5.13	18.00	2.34	18.00	5.31	18.00	3.20	18.00	4.90	234	L	18.00	4.10
235	M		7.92		11.61		8.91		8.37		9.60		0.29	235	M		6.90
236	6/6	10.00	3.33	10.00	6.66	10.00	3.06	10.00		10.00		10.00		236	6/6	10.00	
237	M													237	M		
238	M		12.60		27.90		31.14							238	M		
239	M		19.62		40.14		16.56		16.11		13.20		20.80	239	M		13.80
240														240			
241	6/6	10.00	22.68	10.00	29.70	10.00	18.63	10.00		10.00	2.90	10.00	7.10	241	6/6	10.00	3.70
242	M		2.09		33.66		14.67		33.66		32.50		26.40	242	M		22.40
243	M		21.60		30.18		25.83		29.43		32.60		17.30	243	M		9.70
244	M		21.06				26.64		20.88		30.10		23.40	244	M		32.30
245														245			

ZACHARY TAYLOR CAMPING LODGE, INC.
UTILITY DIVISION

Site #	Type	Garbage Jan-05	Water Jan-05	Garbage Feb-05	Water Feb-05	Garbage Mar-05	Water Mar-05	Garbage Apr-05	Water Apr-05	Garbage May-05	Water May-05	Garbage Jun-05	Water Jun-05	Site #	Type	Garbage Jul-05	Water Jul-05
246	L	18.00	19.89	18.00	21.42	18.00	14.76	18.00	21.87	18.00	19.10	18.00	20.70	246	L	18.00	7.90
247 ???														247 ???			
248	M		31.95		63.99		27.81		48.87		38.90		31.90	248	M		39.00
249 ???														249 ???			
250	M		59.31		71.46		45.00		34.83		105.40		83.80	250	M		67.90
251 ???														251 ???			
252	M		1.49		31.50		15.93		25.20					252	M		
253 ???														253 ???			
254	M		1.37		54.90									254	M		
		980.00	1,090.95	960.00	1,571.12	944.00	936.20	972.00	1,099.59	1,018.00	835.52	1,008.00	700.80			944.00	581.94