

State of Florida



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# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

COMMISSION  
CLERK

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

**DATE:** December 9, 2009

**TO:** Ann Cole, Commission Clerk - PSC, Office of Commission Clerk

**FROM:** Stephanie Clapp, Regulatory Analyst IV, Division of Economic Regulation *SC*

**RE:** Docket No. 090468-WS - Orangedale Utilities, Inc., St. Johns County, Grandfather Certificate Application

Please add the attached correspondence enclosing paperwork deficiencies to the above docket. Thank you.

SC:kb

COM \_\_\_\_\_

APA \_\_\_\_\_

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DOCUMENT NUMBER-DATE

11833 DEC-9 8

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# TRANSMITTAL

## Orangedale Utilities, Inc.

528 Majestic Oak Parkway, St. Augustine, Florida 32092

December 4, 2009

PUBLIC SERVICE COMMISSION

2540 Shumard Oak Boulevard

Tallahassee, Florida 32399-0850

COMMISSION  
CLERK

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Attention: *Patti Daniels, Public Utilities Supervisor*

Regarding : Orangedale Utilities, Inc.

St. Johns County, Grandfather Certificate Application

Docket No: 090468-WS

Response to your letter of October 29, 2009

COMMISSION OF  
ECONOMIC REGULATION

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Set 1 of 4 Includes Survey of Territory

# Orangedale Utilities, Inc.

528 Majestic Oak Parkway, St. Augustine, Florida 32092

December 1, 2009

PUBLIC SERVICE COMMISSION

2540 Shumard Oak Boulevard

Tallahassee, Florida 32399-0850

Attention: *Patti Daniels, Public Utilities Supervisor*

Regarding : Orangedale Utilities, Inc.

St. Johns County, Grandfather Certificate Application

Docket No: 090468-WS

Ms. Daniels,

In response to your letter of October 29, 2009 please find the following paperwork deficiencies listed:

1/ Four (4) copies of my Territory Description:

Boundary Surveys of my 31.8 acre Territory

(1 ea. Signed & Sealed copy and three ea. reduced copies)

2/ Four (4) copies of the 99-year lease and assignment of all rights

to the lands upon which our facilities are located.

DOCUMENT NUMBER-DATE

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In response to the Other Information needed:

1/ Four (4) copies of Orangedale Utilities, Inc. tax returns.

(Please note: All of the equipment and facilities are still owned personally by Jon & Jill Stump)

2/ Four (4) Original Tariff Sheets No. 3.1 for Water Tariffs

(Corrected) AND

Four (4) Original Tariff Sheets No. 3.1 for Waste Water Tariffs

(Corrected)

3/ Four (4) letters in response to our proposed rates not matching our current rate schedule.

4/ Four (4) modified sheets titled "Miscellaneous Service Charges" pertaining to our Water Tariff. AND

Four (4) modified sheets titled "Miscellaneous Service Charges" pertaining to our Waste Water Tariff.

5/ Four (4) Sample Water Bills which have been modified per your letter.

6/ Four (4) Water Tariff Sheet No. 17 based on our Water Service Contract in use prior to January 16, 2009. AND

Four (4) Copies of the pre-existing Contract.

Page 3

As you can see from my response, I came under your jurisdiction at a most awkward time.

Because our utility was below St. Johns County's threshold of Jurisdiction, we had no prior knowledge that St. Johns County had any intention of transferring jurisdiction to your Agency.

Our proposed rates based on metered usage, when we notified our customers we were installing meters, was based on the advertised rates of St. Johns County with a 10% increase based on the fact that our very small utility can't operate as efficiently as a larger system.

Sincerely,

Jon B. Stump (904) 509-2417

# M A P   S H O W I N G   S U R V E Y   O F

A PORTION OF SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 5, TOWNSHIP 6 SOUTH, RANGE 27 EAST, SAINT JOHNS COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGIN AT THE SOUTHEAST CORNER OF SAID SECTION 5, (ACCORDING TO SURVEY BY W.L. YANCEY, FLORIDA REGISTERED SURVEYOR NO. 14, DATED OCTOBER 23, 1943); THENCE ON THE EAST LINE OF SAID SECTION 5, RUN NORTH 00°47'30" WEST A DISTANCE OF 1326.00 FEET; THENCE SOUTH 88°23'05" WEST A DISTANCE OF 1020.44 FEET; THENCE SOUTH 31°00'53" WEST A DISTANCE OF 626.47 FEET TO THE NORTHEASTERLY LINE OF STATE ROAD NO. 13; THENCE ON LAST SAID LINE SOUTH 46°00'00" EAST A DISTANCE OF 1108.00 FEET TO THE SOUTH LINE OF SAID SECTION 5; THENCE ON LAST SAID LINE NORTH 89°02'15" EAST A DISTANCE OF 564.20 FEET TO THE POINT OF BEGINNING, BEING IN AREA 31.80 ACRES, MORE OR LESS, BEING THE SAME LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 321, PAGE 318 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

DOCUMENT NUMBER-DATE

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January 1, 2007

Jon & Jill Stump

P.O. Box 886

Green Cove Springs, Florida 32043

# Operation Service Contract

As of the date stated above, **Orangedale Utilities, Inc.** is assigned the following responsibilities relating to the operation of our personally owned utilities which serves the subdivision known as Bartram Oaks located in the community of Orangedale, St. Johns County, Florida:

- a/ Generation of all necessary paperwork needed to establish service accounts for every individual service address served by the privately owned utilities prior to May 1, 2007.
- b/ Bill for and collect invoiced amounts for each account beginning May 1, 2007 for our utility known as the Vinyard MHP. At that time, the existing Annual Bulk Water and Sewer Contract between The Vinyard MHP and the Bartram Oaks Homeowners Association, Inc. is scheduled to terminate as the result of non-renewal by demand of the Bartram Oaks Homeowners Association, Inc. as expected at the Annual Meeting on Saturday, April 28, 2007.

DOCUMENT NUMBER-DATE

11833 DEC-98

FPSC-COMMISSION CLERK

c/ Pay from the operational proceeds;

All operational expenses on behalf of The Vinyard MHP and Jon & Jill Stump,

All costs associated with the installation of water meters,

All costs associated with the expansion of utility services off-site to the

Orangedale Community if required,

All costs associated with the connection to sewer and water utilities provided

by another utility on State Road 13 and All costs associated with the

removal of the Water Plant equipment per the conditions and stipulations,

All maintenance and repair expenses for all park- owned facilities, equipment

and components at the sewer plant, lift station, water plant, sewer

collection system and water distribution system.

d/ Orangedale Utilities, Inc. is hereby Assigned exclusive use of the Bartram Oaks

Homeowners Association, Inc. property known as Bartram Oaks, Phase II,

Tract "E" in accordance with the conditions and stipulations regarding this

Tract of Property.

e/ Orangedale Utilities, Inc. is hereby leased the 3.2 acre parcel of land known as

the Sewer Plant and polishing ponds @ 506 Majestic Oak Parkway, St.

Augustine, Florida 32092 and the Lift Station Tract of Land Known as

Bartram Oaks Phase 2, "Tract D".

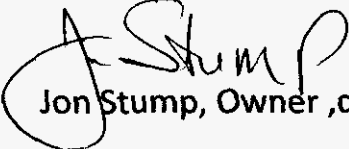
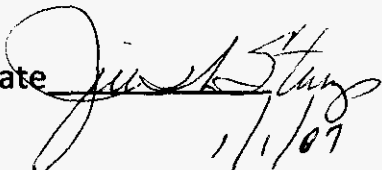


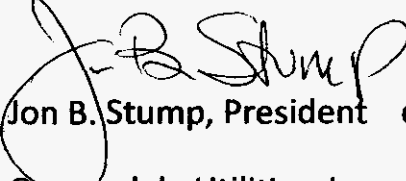
f/ Pay lease expenses to Jon & Jill Stump based on 50% / 50% split of all

Monies collected in excess of expenses.

In general, Orangedale Utilities, Inc. is hereby authorized to act as The Vinyard MHP's , Agent-In-Fact, for and on behalf of Jon & Jill Stump in all regards concerning our privately owned utilities. This agreement is of sufficient term as to be construed as a 99-Year Lease until such time as the property is transferred into the name of Orangedale Utilities, Inc.

Signed,

 Jon Stump, Owner, date Jan 1, 2007       Jill Stump, Owner, date Jan 1, 2007

 Jon B. Stump, President date - Jan 1, 2007  
Orangedale Utilities, Inc.

528 Majestic Oak Parkway

St. Augustine, Florida 32092

Form **1120S**

**U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0130

**2008**

Department of the Treasury  
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
▶ See separate instructions.

For calendar year 2008 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

<b>A</b> S election effective date <b>9/10/07</b>	<b>Use IRS label. Otherwise, print or type.</b>	<b>Name</b> <b>Orangedale Utilities, Inc.</b>	<b>D</b> Employer identification number <b>30-0412798</b>
<b>B</b> Business activity code number (see instructions) <b>221300</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>528 Majestic Oak Parkway</b>	<b>E</b> Date incorporated <b>4/05/2007</b>
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code <b>St. Augustine FL 32092</b>	<b>F</b> Total assets (see instructions) <b>\$ 4,267</b>

**G** Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed

**H** Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation

**I** Enter the number of shareholders who were shareholders during any part of the tax year **1**

**Caution.** Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales <b>59,130</b>	<b>b</b> Less returns and allowances	<b>c</b> Bal ▶	<b>1c</b>	<b>59,130</b>
	<b>2</b> Cost of goods sold (Schedule A, line 8)			<b>2</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b>	<b>59,130</b>
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>4</b>	
	<b>5</b> Other income (loss) (see instructions—attach statement)			<b>5</b>	
	<b>6</b> Total income (loss). Add lines 3 through 5			<b>6</b>	<b>59,130</b>
<b>Deductions</b> (see instructions for limitations)	<b>7</b> Compensation of officers			<b>7</b>	
	<b>8</b> Salaries and wages (less employment credits)			<b>8</b>	
	<b>9</b> Repairs and maintenance			<b>9</b>	<b>6,577</b>
	<b>10</b> Bad debts			<b>10</b>	<b>470</b>
	<b>11</b> Rents			<b>11</b>	
	<b>12</b> Taxes and licenses			<b>12</b>	<b>200</b>
	<b>13</b> Interest			<b>13</b>	
	<b>14</b> Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			<b>14</b>	
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)			<b>15</b>	
	<b>16</b> Advertising			<b>16</b>	
	<b>17</b> Pension, profit-sharing, etc., plans			<b>17</b>	
	<b>18</b> Employee benefit programs			<b>18</b>	
	<b>19</b> Other deductions (attach statement) <b>See Stmt 1</b>			<b>19</b>	<b>51,024</b>
	<b>20</b> Total deductions. Add lines 7 through 19			<b>20</b>	<b>58,271</b>
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6			<b>21</b>	<b>859</b>
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions)	<b>22a</b>			
	<b>b</b> Tax from Schedule D (Form 1120S)	<b>22b</b>			
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes)			<b>22c</b>	
	<b>23a</b> 2008 estimated tax payments and 2007 overpayment credited to 2008	<b>23a</b>			
	<b>b</b> Tax deposited with Form 7004	<b>23b</b>			
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>23c</b>			
	<b>d</b> Add lines 23a through 23c			<b>23d</b>	
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			<b>24</b>	
	<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			<b>25</b>	
	<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			<b>26</b>	
<b>27</b> Enter amount from line 26 Credited to 2009 estimated tax ▶ Refunded ▶			<b>27</b>		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: **COPY** Date: \_\_\_\_\_ Title: \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer's Use Only**

Preparer's signature: **MaryAnn Magers** Date: **10/07/09** Check if self-employed  Preparer's SSN or PTIN: **P00713367**

Firm's name (or yours if self-employed), address, and ZIP code: **Magers & Associates, LLC**  
**165 Wells Rd Ste 405**  
**Orange Park, FL 32073-3037** EIN: **20-8075205**  
Phone no.: **904-773-0180**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Form 1120S (2008)

**Schedule A Cost of Goods Sold (see instructions)**

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	
9a	Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost as described in Regulations section 1.471-3 (ii) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4 (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶		
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)		<input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		<input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	9d	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?		<input type="checkbox"/> Yes <input type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Schedule B Other Information (see instructions)**

		Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ <b>Utilities</b> b Product or service ▶ <b>Water Service</b>		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		<input type="checkbox"/>
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.	X	

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	859
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		

Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11 Section 179 deduction (attach Form 4562)	11
	12a Contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)
	d Other deductions (see instructions) Type ▶	12d
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c
	d Other rental real estate credits (see instructions) Type ▶	13d
	e Other rental credits (see instructions) Type ▶	13e
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f
	g Other credits (see instructions) Type ▶	13g
Foreign Transactions	14a Name of country or U.S. possession ▶	
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level Foreign gross income sourced at corporate level	14c
	d Passive category	14d
	e General category	14e
	f Other (attach statement) Deductions allocated and apportioned at shareholder level	14f
	g Interest expense	14g
	h Other Deductions allocated and apportioned at corporate level to foreign source income	14h
	i Passive category	14i
	j General category	14j
	k Other (attach statement) Other information	14k
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l
	m Reduction in taxes available for credit (attach statement)	14m
n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties-gross income	15d
	e Oil, gas, and geothermal properties-deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Property distributions	16d 1,500
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18 859

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		3,827		3,516
2a	Trade notes and accounts receivable	1,081		751	
b	Less allowance for bad debts	(	1,081	(	751
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	(		(	
11a	Depletable assets				
b	Less accumulated depletion	(		(	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	(		(	
14	Other assets (attach statement)				
15	<b>Total assets</b>		<b>4,908</b>		<b>4,267</b>
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings		4,908		4,267
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock				
27	<b>Total liabilities and shareholders' equity</b>		<b>4,908</b>		<b>4,267</b>

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	859	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3	859	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	859

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	4,908	
2	Ordinary income from page 1, line 21	859	
3	Other additions		
4	Loss from page 1, line 21	(	
5	Other reductions	(	
6	Combine lines 1 through 5	5,767	
7	Distributions other than dividend distributions	1,500	
8	Balance at end of tax year. Subtract line 7 from line 6	4,267	

**Schedule K-1**  
**(Form 1120S)**  
Department of the Treasury  
Internal Revenue Service

**2008**

For calendar year 2008, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Final K-1  Amended K-1

OMB No. 1545-0130

**Shareholder's Share of Income, Deductions, Credits, etc.**  
▶ See back of form and separate instructions.

**Part I Information About the Corporation**

A Corporation's employer identification number  
**30-0412798**

B Corporation's name, address, city, state, and ZIP code  
**Orangedale Utilities, Inc.**  
**528 Majestic Oak Parkway**  
**St. Augustine FL 32092**

C IRS Center where corporation filed return  
**Ogden, UT 84201**

**Part II Information About the Shareholder**

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code  
**Jon B Stump**  
**524 Majestic Oak Pky**  
**P.O. Box 886**  
**St. Augustine FL 32092**

F Shareholder's percentage of stock ownership for tax year ..... **100.000000 %**

REDACTED

For IRS Use Only

<b>Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items</b>			
1	Ordinary business income (loss) <b>859</b>	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis <b>D 1,500</b>
12	Other deductions		
		17	Other information

\* See attached statement for additional information.

NAME OF COMPANY Orangedale Utilities, Inc.

WATER TARIFF

(Continued from Sheet No. 3.0)

DESCRIPTION OF TERRITORY SERVED

A PORTION OF SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 5, TOWNSHIP 6 SOUTH, RANGE 27 EAST, SAINT JOHNS COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGIN AT THE SOUTHEAST CORNER OF SAID SECTION 5, (ACCORDING TO SURVEY BY W.L. YANCEY, FLORIDA REGISTERED SURVEYOR NO. 14, DATED OCTOBER 23, 1943); THENCE ON THE EAST LINE OF SAID SECTION 5, RUN NORTH 00°47'30" WEST A DISTANCE OF 1326.00 FEET; THENCE SOUTH 88°23'05" WEST A DISTANCE OF 1020.44 FEET; THENCE SOUTH 31°00'53" WEST A DISTANCE OF 626.47 FEET TO THE NORTHEASTERLY LINE OF STATE ROAD NO. 13; THENCE ON LAST SAID LINE SOUTH 46°00'00" EAST A DISTANCE OF 1108.00 FEET TO THE SOUTH LINE OF SAID SECTION 5; THENCE ON LAST SAID LINE NORTH 89°02'15" EAST A DISTANCE OF 564.20 FEET TO THE POINT OF BEGINNING, BEING IN AREA 31.80 ACRES, MORE OR LESS, BEING THE SAME LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 321, PAGE 318 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

DOCUMENT NUMBER-DATE

11833 DEC-98

FPSC-COMMISSION CLERK

Jon Stump

ISSUING OFFICER

Pres

TITLE

NAME OF COMPANY Orangedale Utilities, Inc.**WASTEWATER TARIFF**  
(Continued from Sheet No. 3.0)DESCRIPTION OF TERRITORY SERVED

A PORTION OF SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 5, TOWNSHIP 6 SOUTH, RANGE 27 EAST, SAINT JOHNS COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGIN AT THE SOUTHEAST CORNER OF SAID SECTION 5, (ACCORDING TO SURVEY BY W.L. YANCEY, FLORIDA REGISTERED SURVEYOR NO. 14, DATED OCTOBER 23, 1943); THENCE ON THE EAST LINE OF SAID SECTION 5, RUN NORTH 00°47'30" WEST A DISTANCE OF 1326.00 FEET; THENCE SOUTH 88°23'05" WEST A DISTANCE OF 1020.44 FEET; THENCE SOUTH 31°00'53" WEST A DISTANCE OF 626.47 FEET TO THE NORTHEASTERLY LINE OF STATE ROAD NO. 13; THENCE ON LAST SAID LINE SOUTH 46°00'00" EAST A DISTANCE OF 1108.00 FEET TO THE SOUTH LINE OF SAID SECTION 5; THENCE ON LAST SAID LINE NORTH 89°02'15" EAST A DISTANCE OF 564.20 FEET TO THE POINT OF BEGINNING, BEING IN AREA 31.80 ACRES, MORE OR LESS, BEING THE SAME LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 321, PAGE 318 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

101

Jon Stump

ISSUING OFFICER

Pres

TITLE



30-0412798

**Federal Statements**

FYE: 12/31/2008

**Statement 1 - Form 1120S, Page 1, Line 19 - Other Deductions**

<u>Description</u>	<u>Amount</u>
Equipment Rental	\$ 12,050
Office Expense	1,068
Operating Expense	17,469
Utilities	7,043
Misc Expense	8,458
Auto	2,140
Insurance	263
Management Fee	2,000
Telephone	275
Other	258
Total	<u>\$ 51,024</u>

Form **1120S**

**Two Year Comparison Worksheet Page 1**

**2007 & 2008**

Name  
**Orangedale Utilities, Inc.**

Employer Identification Number  
**30-0412798**

	2007	2008	Differences	
<b>Income</b>	Gross profit percentage	100.0000	100.0000	
	Gross receipts less returns and allowances	27,563	59,130	31,567
	Cost of goods sold			
	Gross profit	27,563	59,130	31,567
	Net gain (loss) from Form 4797			
	Other income (loss)			
<b>Total income (loss)</b>	<b>27,563</b>	<b>59,130</b>	<b>31,567</b>	
<b>Deductions</b>	Compensation of officers			
	Salaries and wages less employment credits			
	Repairs and maintenance	300	6,577	6,277
	Bad debts		470	470
	Rents			
	Taxes and licenses		200	200
	Interest			
	Depreciation			
	Depletion			
	Advertising			
	Pension, profit-sharing, etc., plans			
	Employee benefit programs			
	Other deductions	20,855	51,024	30,169
<b>Total deductions</b>	<b>21,155</b>	<b>58,271</b>	<b>37,116</b>	
<b>Ordinary business income (loss)</b>	<b>6,408</b>	<b>859</b>	<b>-5,549</b>	
<b>Tax and Payments</b>	Excess net passive income or LIFO recapture tax			
	Tax from Schedule D			
	<b>Total tax</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax and prior year overpayment credited			
	Tax deposited with Form 7004			
	Credit for federal tax paid on fuels			
	Refund applied for on Form 4466	( )	( )	
	<b>Total payments and credits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Tax due (overpayment)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax penalty from Form 2220			
Penalties and interest				
<b>Net tax due (overpayment)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Overpayment credited to next year's estimated tax				
Overpayment refunded				

Form **1120S**

**Two Year Comparison Worksheet Page 2**

**2007 & 2008**

Name  
**Orangedale Utilities, Inc.**

Employer Identification Number  
**30-0412798**

	2007	2008	Differences	
<b>Income (Loss)</b>	Ordinary business income (loss) .....	<b>6,408</b>	<b>859</b>	<b>-5,549</b>
	Net rental real estate income (loss) .....			
	Other net rental income (loss) .....			
	Interest income .....			
	Dividend income .....			
	Royalties .....			
	Net short-term capital gain (loss) .....			
	Net long-term capital gain (loss) .....			
	Net Section 1231 gain (loss) .....			
Other income (loss) .....				
<b>Deductions</b>	Section 179 deduction .....			
	Charitable contributions .....			
	Investment interest expense .....			
	Section 59(e)(2) expenditures .....			
	Other deductions .....			
<b>Credits</b>	Low-income housing credit (Section 42(j)(5)) .....			
	Low-income housing credit (other) .....			
	Qualified rehabilitation expenditures (rental real estate) .....			
	Other rental real estate credits .....			
	Other rental credits .....			
	Alcohol and cellulosic biofuel fuels credit .....			
Other credits .....				
<b>Foreign Transactions</b>	Total foreign gross income .....			
	Total foreign deductions .....			
	Total foreign taxes .....			
	Reduction in taxes available for credit .....			
<b>AMT Items</b>	Post-1986 depreciation adjustment .....			
	Adjusted gain or loss .....			
	Depletion (other than oil and gas) .....			
	Oil, gas, and geothermal properties-gross income .....			
	Oil, gas, and geothermal properties-deductions .....			
	Other AMT items .....			
<b>Items Affecting S/H Basis</b>	Tax-exempt interest income .....			
	Other tax-exempt income .....			
	Nondeductible expenses .....			
	Property distributions .....	<b>1,500</b>	<b>1,500</b>	
	Repayment of loans from shareholders .....			
<b>Other Information</b>	Investment income .....			
	Investment expenses .....			
	Dividend distributions paid from accumulated E&P .....			
	Income (loss) (if Schedule M-1 is required) .....	<b>6,408</b>	<b>859</b>	<b>-5,549</b>

Form **1120S**

**Two Year Comparison Worksheet Page 3**

**2007 & 2008**

Name  
**Orangedale Utilities, Inc.**

Employer Identification Number  
**30-0412798**

	2007	2008	Differences	
<b>Schedule L</b>	Beginning assets	4,908	4,908	
	Beginning liabilities and equity	4,908	4,908	
	Ending assets	4,908	4,267	-641
	Ending liabilities and equity	4,908	4,267	-641
<b>Schedule M-1</b>	Net income (loss) per books	6,408	859	-5,549
	Taxable income not on books			
	Book expenses not deducted			
	Income on books not on return			
	Return deductions not on books			
	Income (loss) per return	6,408	859	-5,549
<b>Schedule M-2 AAA</b>	Balance at beginning of year		4,908	4,908
	Ordinary income (loss) from page 1, line 21	6,408	859	-5,549
	Other additions			
	Other reductions			
	Distributions other than dividend distributions	1,500	1,500	
	Balance at end of year	4,908	4,267	-641
<b>Schedule M-2 OAA</b>	Balance at beginning of year			
	Other additions			
	Other reductions			
	Distributions other than dividend distributions			
	Balance at end of year			
<b>Schedule M-2 PTI</b>	Balance at beginning of year			
	Distributions other than dividend distributions			
	Balance at end of year			
<b>Schedule M-3</b>	<b>Total income (loss) items:</b>			
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			
	<b>Total expense/deduction items:</b>			
	Expense per income statement			
	Temporary difference			
	Permanent difference			
	Deduction per tax return			
	<b>Other items with no differences:</b>			
	Income (loss) per income statement			
	Income (loss) per tax return			
	<b>Reconciliation totals:</b>			
Income (loss) per income statement				
Temporary difference				
Permanent difference				
Income (loss) per tax return				

# Orangedale Utilities, Inc.

528 Majestic Oak Parkway, St. Augustine, Florida 32092

December 1, 2009

PUBLIC SERVICE COMMISSION

2540 Shumard Oak Boulevard

Tallahassee, Florida 32399-0850

Attention: *Patti Daniels, Public Utilities Supervisor*

Regarding : Orangedale Utilities, Inc.

St. Johns County, Grandfather Certificate Application

Docket No: 090468-WS

Reply to Other Information Item 3

Ms. Daniels,

You are correct, the rates we have applied for are not the current rates we are using.

Your notice to our Utility came one week prior to placing our new meters into service.

The PSC Notice demanded that the rates which were in use on January 16, 2009 could NOT BE CHANGED without authorization by your Agency. We have not changed our rates and are abiding by the conditions of your letter.

DOCUMENT NUMBER-DATE

11833 DEC-98

FPSC-COMMISSION CLERK

Therefore, in spite of having new water meters in service, we are still charging our customers based on the old bulk water method which was in use for more than thirty-five years.

Perhaps, a little history of our utility may be helpful.

My wife and I purchased the 31.8 acres in December 1976 and the property was improved with 29 old single-wide rental homes at that time. We furnished water and septic service to our rental units as part of the rent and at no specific charge. We were therefore exempt.

In 1984, we expanded our trailer park by adding 35 new lots and installing a sewer system. We then had a total of 64 lots and once again, all of the water and sewer services were included in the lot rent and also in the rent for the mobile home units. We were therefore exempt.

In 1997, we undertook the construction of Bartram Oaks, this 91 lot subdivision for manufactured homes was constructed in three phases.

Phase I -- The first 20 lots were built adjoining the south end of the existing trailer park and only three (3) existing rental lots were demolished and our total number of service connections was eighty-one (81). The rental trailers and lots were still being furnished water and sewer service as part of the rent and the new lots were being furnished by a Contract for Bulk Service between The Vinyard MHP and The Bartram Oaks Homeowners Association, Inc.

Under this Contract, The Vinyard MHP furnished water and sewer services to the subdivision lots on an UN-METERED basis and FLAT RATE of \$45.00 per month for each occupied lot and The Homeowners Association collected the Bulk Fee and paid the Monthly Service Bill from The Vinyard MHP.

This method was exempt in St. Johns County because we were still under the 100 service connection threshold and for all intents and purposes we were operating at a loss.

Phase II -- The second Phase constructed 42 Lots and 31 old rental lots were demolished and our total number of service connections was ninety-two (92). The 30 remaining rental trailers and lots were still being furnished water and sewer service as part of the rent and the new lots were being furnished by a Contract for Bulk Service between The Vinyard MHP and The Bartram Oaks Homeowners Association, Inc.

Phase III -- The third Phase constructed 29 Lots and the 30 remaining rental lots were demolished and our total number of service connections was ninety-one (91) plus our private home on the remaining four acres for a Grand Total of 92 connections. And then, all of the new lots were being furnished by a Contract for Bulk Service between The Vinyard MHP and The Bartram Oaks Homeowners Association, Inc.

At no time did we have over 100 service connections from January 1998 thru March 2007 while operating in accordance with the Bulk Water Service Contract between The Vinyard MHP and The Bartram Oaks Homeowners Association, Inc.

In December of 2006, The New Board of Directors of the Homeowners Association began having trouble collecting water fees from its members and informed me that I was going to have to begin collecting water service fees from the owners.

They informed me that they did not intend to renew our Bulk Water Service Contract at the Annual Meeting in April 2007.

The Vinyard MHP Notified all of the customers that there was going to be a change in service via a Certified 90-Day Notice and they were informed that effective May 1, 2007 that Orangedale Utilities, Inc. would be billing and collecting for water and Sewer Services on a monthly basis. **Exhibit "A" attached.** This exhibit includes (1) unopened Certified Letter which was sent to all owners dated February 7, 2007.

Our Notice informed them that collection, bookkeeping, billing and mailing costs were now going to be added to their monthly bill, that single persons living alone would be charged at a rate of \$45.00 per month Flat Rate, Families would be charged \$65.00 per month Flat Rate and Vacant Units using water for lawn-watering would be charged \$25.00 monthly.

Whereas before, everyone was being charged \$45.00 per month regardless of the number of persons being served and they simply paid this fee along with the Homeowners Dues each month.

During the next three months, Orangedale Utilities, Inc. (OUI) was created, every service connection was Notified, presented with a new Service Contract and Rate Schedule (**Exhibit "B" attached**) , gave OUI permission to verify their payment history, and understood that water meters would be installed at a later date.



The Rates Fees and Charges established at that time were increased only once due to additional DEP testing requirements.

In July 2008, Prior to any knowledge regarding the jurisdiction transfer to the PSC, OUI notified our customers that water meters were going to be installed. This was necessary due to flagrant water abuse in the watering of lawns and visible wasting of water running down the streets.

OUI contacted St. Johns County, Clay County and Duval County to establish a fee for meter installation. Our charge of \$450.00 was well below all of the county fees and we offered a \$50.00 pre-payment in-full discount.

Additionally, OUI offered payment plans of \$119.00 every three months over four periods or 36 monthly payments of \$14.72 to assist our owners (most of whom are retired) with this charge. This was done by issuing a Contract Modification in October of 2008. **Exhibit "C" attached.** And again in December 2008 with an additional notice. **Exhibit "D" attached.**

Since at that time, we were below to threshold of Jurisdiction in St. Johns County, we informed our customers that our metered rate would be based on the published rate of St. Johns County Utilities plus 10%.

This seemed appropriate due to the fact that our required testing is the same as St. Johns County except we can only spread this expense over 91 connections, whereas, St. Johns County spreads this expense over 1,000 connections. Also, our operator and supplies are more expensive per lot for the same reason.

Our meters have been installed since May 2009 and we have read them monthly to advise our customers of their usage, high-volume usage and projected monthly invoices based on their usage. This was done to allow them an opportunity to repair leaks and adjust their lawn watering habits prior to charging by volume. **Exhibit "E" attached.**

All of our efforts and expenses have been placed on hold by virtue of the transfer of jurisdiction by St. Johns County.

I believe I have demonstrated that our customers were advised of the new metered rate structure prior to the transfer of jurisdiction.

I believe my pre-existing rates should be allowed by the Commission until further review. This will allow us to be compensated for abuse of services by various customers and facilitate a billing program based on metered usage.

I believe that Orangedale Utilities, Inc. should not be assessed the 5% administrative charge by the Commission due to the fact that we were not allowed to change our billing by the conditions of your notification letter and because no administration fee of any kind was built into our expenses because we were exempt from jurisdiction in St. Johns County by virtue of being below their 100 service connection threshold.

I believe our paperwork verifies the other charges we have put forward and that they pre-existed the transfer of jurisdiction.

Page 7

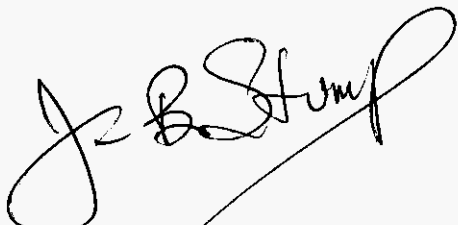
Ms. Daniels, our utility is very small, we believe we have done everything correctly and with our customer's best interest in mind.

After more than thirty-five years of being under the wing of the DEP we are in full awareness of the necessity of complying with agency requirements and we will do everything in our power to bring our paperwork up to your standards.

This is going to be difficult for us because we have never had to establish tariffs and verify expenses based on depreciation schedules and apportioned office expenses. Our little business was renting trailers and mobile home lots and furnishing water & sewer services was simply a small part of a larger picture. Now it has evolved into an entirely different venture which has caught us by surprise by the change in jurisdiction.

We will appreciate any assistance and advise you can provide as well as an abundance of your patience during this transition.

Sincerely,

A handwritten signature in black ink, appearing to read "Jon B. Stump". The signature is written in a cursive, flowing style with a large initial "J" and "S".

Jon B. Stump, President

(904) 509-2417

# Vinyard Mobile Home Park February 5, 2007

528 Majestic Oak Parkway  
St. Augustine, Florida 32092

Phone 284-3352  
Fax 284-5748

## Notice of Change in Water and Sewer Services

**Attention : All Members of The Bartram Oaks Homeowners Association, Inc. and all persons renting units in Bartram Oaks. Our only customer, The Bartram Oaks Homeowners Association, Inc., has demanded and received a 90-day notice which requires The Vinyard Mobile Home Park (MHP) to modify our existing service contract. We wish to notify you, the individual members, of the details included in this coming change. This Notice is being sent by both Certified and First Class Mail to insure that you receive this Notice.**

The Bartram Oaks Homeowners Association, Inc. has formally demanded that The Vinyard Mobile Home Park take over the collection of fees for water and sewer services for the duration of our current bulk service contract. The Association also informed The Vinyard Mobile Home Park that it doesn't intend to enter into a bulk service contract for next year.

Please refer to the attached letter responding to this demand.

In response to The Associations' demand and their verbal acceptance of the attached letter, you are hereby informed that The Vinyard MHP will begin collecting Water and Sewer fees for the Association as of March 1, 2007.

The only change in service during March and April will be that you will pay The Vinyard MHP directly for water and sewer service. Your fee will be the same bulk service amount thru the termination of our Service Contract at the end of April, 2007.

You will be given full credit for any and all pre-paid annual fees which were received by the Association prior to midnight January 31, 2007 and deposited into the Association's bank account by Saturday, February 3, 2007.

You will be sent a statement each month.

You can either mail your monthly fees to:

The Vinyard Mobile Home Park  
P.O. Box 886  
Green Cove Springs, Florida  
32043

or place it in a box, similar to the Association's box, at: 528 Majestic Oak Parkway  
St. Augustine, Florida 32092

**A ORIGINAL**

You are furthermore notified that several items need to happen prior to April 30, 2007:

- 1/ You **must** fill out the attached **APPLICATION FOR SERVICE** and return it to The Vinyard MHP before the end of April to establish your residence as one of the 90 new accounts which will replace the single Association account. Your new account will become active May 1, 2007. This new account will be due and payable by the 10<sup>th</sup> of each month. **Take particular note of this requirement.**

The Vinyard MHP must know who is going to be responsible for paying this account and the correct address for billing. No address with an account will be refused service but your payment history with the Association will be considered when setting the temporary rate we will use until water meters can be installed.

**The Association's account will terminate on April 30, 2007 with the expiration of our Bulk Water and Sewer Agreement. This Notice advises you that water and sewer services will not be provided to any individual residence which doesn't have an account.**

- 2/ Your new account will either be at a new temporary rate based on St. Johns County's basic rate for service and will include provisions for seniors living alone, for households of more than two occupants and will be surcharged monthly for electric rates.

-or-

The Vinyard MHP may temporarily continue on the current rate schedule, plus a fee added for the new billing and collection costs associated with generating invoices, mailing monthly invoices and receiving the 90 account payments. Our criteria for these temporary rates will also be based on the number persons using our water and sewer services, consideration for seniors on fixed budgets and those living alone.

- 3/ The Vinyard MHP will over the next few months apply for and become a Utility regulated by the State of Florida's Public Service Commission. This process will establish a per gallon rate for water and sewer services and allow for water meters to be installed on each lot.

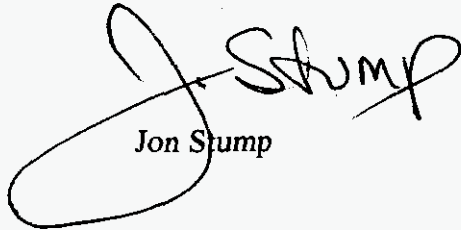
When we are authorized to charge by the gallon, your account will be charged according to the metered usage and the rate schedule established by the Public Service Commission. In other words you will thereafter have a regular water bill, like every other subdivision, which will fairly charge for any amount of water and sewer service you choose to use.

ORIGINAL

It has always been stated, that at some point, The Vinyard MHP would either, become a public utility or sell to another public utility. It has become that time and I look forward to our new relationship. It is going to take me a few weeks to research the cost involved and I know there will be many questions which will need answering.

Please allow me some time to gather information regarding this change which has been demanded and we will schedule a meeting to hopefully provide answers for you.

Sincerely,

A handwritten signature in black ink that reads "Jon Stump". The signature is stylized, with a large, looping initial "J" and a cursive "Stump".

Jon Stump

VINYARD MOBILE HOME PARK  
528 MAJESTIC OAK PARKWAY  
ST.AUGUSTINE, FLORIDA 32092

PHONE 904-284-3352  
FAX 904-284-5748  
MOBILE 904-509-2417

**APPLICATION FOR WATER AND SEWER SERVICE**

NAME OF APPLICANT \_\_\_\_\_

ADDRESS FOR BILLING \_\_\_\_\_  
\_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

SERVICE ACCOUNT ADDRESS IF DIFFERENT FROM BILLING ADDRESS  
\_\_\_\_\_  
\_\_\_\_\_

NUMBER OF PERSONS LIVING AT SERVICE ADDRESS \_\_\_\_\_

DOES APPLICANT WISH TO APPLY FOR A SENIOR CITIZEN DISCOUNT  
WHICH IS OFFERED TO HOUSEHOLDS OF ONE OR TWO OCCUPANTS  
WHO ARE ON FIXED INCOMES? YES \_\_\_\_\_ NO \_\_\_\_\_

SIGNATURE OF PERSON RESPONSIBLE FOR PAYING INVOICES ON THIS

ACCOUNT \_\_\_\_\_ DATE \_\_\_\_\_

NOTE: OTHER CREDIT INFORMATION MAY BE REQUIRED AT LATER DATE  
AND A FORMAL SERVICE AGREEMENT (CONTRACT) IS BEING  
GENERATED WHICH WILL ALSO NEED TO BE SIGNED.

# Vinyard Mobile Home Park

528 Majestic Oak Parkway  
St. Augustine, Florida 32092

Phone 284-3352  
Fax 284-5748

**Bartram Oaks Homeowners Association, Inc.**  
**271 Vintage Oak Circle**  
**St. Augustine, Florida 32092**

**February 1, 2007**

Attention: **Helen Bickert, President**

Regarding: Your request that The Vinyard MHP take over the billing and collection of the Water and Sewer Accounts.

Dear Mrs. Bickert:

Yesterday, you demanded that The Vinyard MHP immediately take over the job of billing for and collection of all fees for water and sewer service to all members.

You cited the following reasons for this demand;

- 1/ The daily complaints regarding water pressure, received by you, concerning my delays in replacing one of the water pumps over the past few months.
- 2/ The fact that it isn't your job to collect my money or field complaints.
- 3/ That the Association has no means of turning off services which are past due and Association funds are being used to pay the bulk account. And it isn't fair for those who pay promptly to pay the water bills for members who don't pay.
- 4/ And the number of complaints you received yesterday when the pressure dropped.

You also requested a letter to the Board of Directors canceling our Annual Contract and releasing the Board from any legal action by the Vinyard MHP in this matter.

*In response to your demands;*

Our Annual Contract must remain in effect. The Vinyard MHP must have all members sign individual service contracts in the next 90 days prior to this contract expiring.

The Vinyard MHP hereby agrees to modify the current contract by assuming the responsibility for billing and collections of the accounts as of March 1, 2007. This modification is at no charge to the Association and the current terms and charges to the membership will not be altered.



The Board of Directors needs to accept this proposed modification in writing prior to March 1, 2007 which will authorize The Vinyard MHP to begin billing and collections.

The Board of Directors must provide The Vinyard MHP with a detailed list of all membership accounts and furnish The Vinyard MHP with a check in the amount of all pre-paid funds which the Association is holding for members who have paid annually.

The Vinyard will give full credit and unchanged terms on any pre-paid account as of January 31, 2007. No Annual dues or discounts for pre-payment will be honored during this transition period from January 31, 2007 until April 30, 2007 as rates for water and sewer services will be increased after our Annual Contract expires.

The Vinyard MHP is not responsible for any accounts which are past due. All membership accounts will begin with a -0- balance as of March 1, 2007. You may tell any member with a past due balance that the Bartram Oaks Homeowners, Association recommendation of credit history will have significant affect on any upcoming rate schedules.

You have already been given the bulk billing for February which included the agreed upon refund to the members for low pressure during November and December of 2006 and January 2007. You need to distribute these refunds and notify the Membership of your request that The Vinyard MHP assume billing during the next 30 days.

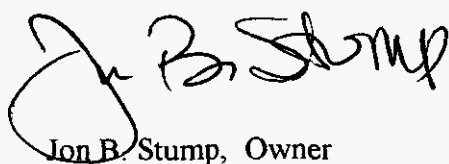
The Membership will be given a copy of this letter and modification offer as part of my 90-day Notice of Change which will be sent via Certified Mail in the coming week.

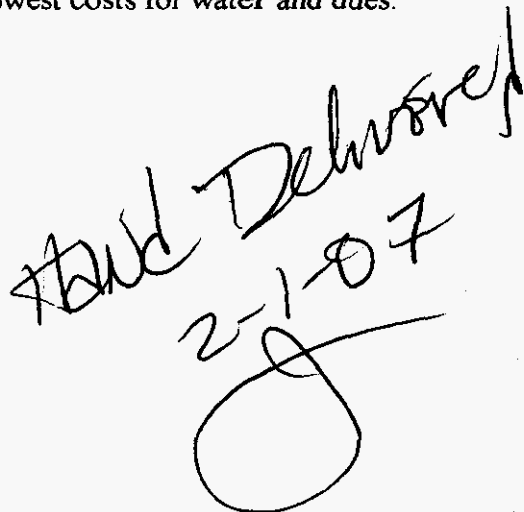
The Vinyard MHP wishes to thank the Association for its efforts in this matter.

Furnishing the water and sewer services at a bulk rate has always been my way of thanking the membership for being a part of Bartram Oaks. It was easy on me to generate one invoice each month instead of 90. While I was President, it was just as easy for me to collect utility fees and Association Dues with one check. And it was easy on all the members because they got all the un-metered water they could use by writing one check each month instead of two and could save more by paying annually.

I am sorry it hasn't been easy for the Board. I guess my 25-years of experience at collecting rent in a 64 unit trailer park made me think I was on holiday when it came to thanking all of our wonderful members with the lowest costs for water and dues.

Sincerely,

  
Jon B. Stump, Owner

  
2-1-07

Vinograd M HP  
PO Box 886  
G.C.S. FL 32043

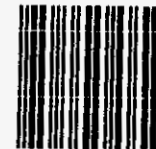
**CERTIFIED MAIL**



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32092

U.S. POSTAGE  
PAID  
SAINT AUGUSTINE, FL  
32084  
FEB 07, 07  
AMOUNT

**\$4.88**  
00038948-12

RETURNED TO SENDER  
**UNCLAIMED**

1st NOTICE RD 2/1/07  
2nd NOTICE \_\_\_\_\_  
RETURNED \_\_\_\_\_

Frank Boice  
325 Shady Oak Circle  
St. Augustine, FL 32092

RETURNED TO SENDER  
**UNCLAIMED**

3/26

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Frank Boice  
325 Shady Oak Circle  
St. Aug FL 32092

2. Article Number

(Transfer from service label)

7006 2760 0004 5836 5906

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X

Agent

Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1?  Yes

If YES, enter delivery address below:  No

3. Service Type

Certified Mail  Express Mail

Registered  Return Receipt for Merchandise

Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)

Yes

# Orangedale Utilities, Inc.

528 Majestic Oak Parkway  
St. Augustine, Florida 32092

Phone 284-3352  
Fax 284-5748

## Water and Sewer Service Contract

Date of Contract: 4-30-07  
Customer Name: Brian Hill  
Service Address: 101 BARTRAM OAKS BLVD.  
ST. AUG. FL 32092  
Phone Numbers: 904-284-6047  
Number of Adults at this address: 2 Monthly Rate 58<sup>15</sup>  
Amount of Deposit Required: \$ 0 See Attached Rate Schedule.

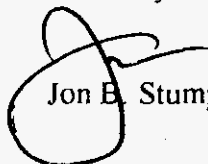
This is a temporary service contract which is based on the number of adults residing at the above listed address and the lowest rate available from St. Johns County Utilities. This contract will become permanent upon Orangedale Utilities, Inc. becoming certified through the State of Florida Public Service Commission, authorizing Orangedale Utilities, Inc. to install water meters and charge for services based on a rate per gallon and fees based on specific guidelines. This rate will be reviewed and adjusted as deemed necessary.

Orangedale Utilities, Inc. agrees to provide Water and Sewer Service to each lot in accordance with the Florida Department of Environmental Regulation's requirements. Plus, two (2) hours of lawn watering twice each week in accordance with the St. Johns River Water Management District's lawn watering restrictions and their "Think Two Program". Fees will be charged for over-watering and waste. See attached Irrigation Water Usage Notice.

Your service connection monthly invoice is due on the 1<sup>st</sup> of each month. Failure to receive a statement shall not relieve a customer from the duty to timely pay the rates and fees on their account. A late fee of \$10.00 will be charged on accounts not paid by the 15<sup>th</sup> of each month. Service will be interrupted if not paid by the 10<sup>th</sup> of the following month. If service is terminated for non-payment, a \$30.00 reconnection fee will be required. An account deposit in the amount of two months service will be required in the event of a second service turn off for non-payment. I understand that should this account become delinquent and collection efforts become necessary, I will be responsible for the entire bill plus 35% for collection cost. The minimum collection fee will be no less than \$36.00. Payments are to be mailed to or placed in the box located at 528 Majestic Oak Parkway, St. Aug., FL 32092. I have read and agree to the terms of this Contract.

Customer Signature Wanda Hill Date 4/30/07

Sincerely,

  
Jon E. Stump, President



# Orangedale Utilities, Inc.

528 Majestic Oak Parkway  
St. Augustine, Florida 32092

Phone 284-3352  
Fax 284-5748

## Rate schedule

This is a temporary rate which is based on the lowest Basic Rates of St. Johns County Utilities. This rate will be voided upon Orangedale Utilities, Inc. becoming certified through the State of Florida Public Service Commission, authorizing Orangedale Utilities, Inc. to install water meters and charge for services based on a specific rate per gallon and fees based on specific guidelines. This rate can be recalculated every two months based on usage.

Currently there are 137 adults residing in Bartram Oaks and for the past three (3) months our usage has been 2400 gallons of wastewater per month for each adult and 4000 gallons of water per month for each adult.

WATER--- Each service connection will be charged \$10.50 per month base rate plus \$2.65 per thousand gallons or 4 times \$2.65 = \$10.60 for each adult for water.

WASTEWATER -- Each service connection will be charged \$10.00 per month base rate for wastewater plus \$3.15 per thousand gallons or 2.4 times \$3.15 = \$7.55 for each adult for wastewater.

BILLING SERVICE -- Each service account will be charged \$1.35 per month to cover the cost of sending monthly invoices.

Our rates have ended up at less than \$22.00 per month for service and billing and just over fifty cents per day for furnishing water and sewer service for each adult. Please help us keep these rates low by conservation and stopping any leaks or dripping faucets.

One Adult Households will be charged \$20.50 base rate plus \$10.60 for water plus \$7.56 for waste water for a total monthly fee of -- \$38.65 plus \$1.35 billing = \$40.00

Two Adult Households will be charged \$20.50 base rate plus \$21.20 for water plus \$15.12 for wastewater for a total monthly fee of --\$56.80 plus \$1.35 billing = \$58.15.

Three Adult Households will be charged \$20.50 base rate plus \$31.80 for water plus \$22.68 for wastewater for a total monthly fee of --\$74.95 plus \$1.35 billing = \$76.30.

Your service connection monthly invoice is due on the 1<sup>st</sup> of each month. Failure to receive a statement shall not relieve a customer from the duty to timely pay the rates and fees on their account.

A late fee of \$10.00 will be charged on accounts not paid by the 15<sup>th</sup> of each month.

Service will be interrupted if not paid by the 10<sup>th</sup> of the following month.

If service is terminated for non-payment, a \$30.00 reconnection fee will be required.

An account deposit in the amount of two months service will be required in the event of a second service turn off for non-payment. I understand that should this account become delinquent and collection efforts become necessary, I will be responsible for the entire bill plus 35% for collection cost. The minimum collection fee will be no less than \$36.00

Payments are to be mailed to or placed in the box located at 528 Majestic Oak Parkway, St. Aug., FL 32092

I have read and agree to the above rates.

Customer Signature \_\_\_\_\_ Date \_\_\_\_\_

Sincerely,

Jon B. Stump, President

Contract Modification Adding Meter  
Oct 2008

## Orangedale Utilities, Inc.

528 Majestic Oak Parkway  
St. Augustine, Florida 32092

(904) 509-2417

### Water and Sewer Service Contract

Date \_\_\_\_\_

Customer Name : \_\_\_\_\_

Service Address : \_\_\_\_\_  
\_\_\_\_\_

Customer's Phone Numbers : \_\_\_\_\_

Number of Adults at this address: \_\_\_\_\_ Applicable Monthly Rate \_\_\_\_\_ Meter Fee \_\_\_\_\_

Our temporary rate is based on the number of adults residing at the service address as follows:

- (1) Adult = \$45.00 per month
- (2) Or more adults + \$65.00 per month

These rates will no longer be effective upon receiving authorization from The State of Florida Public Service Commission to begin charging for services based on your actual metered service. The State will establish the rate per gallon. At that point, you will be responsible for the new rate.

**Plus** water meter installation fees per the attached sheet, which is:

- \$400.00 as a one-time payment in full,
- (OR) 4 equal installments of \$120.00 quarterly with the first due now.
- (OR) 36 monthly payments in the amount of \$14.72 and a Deposit in the amount of \$50.00.

Orangedale Utilities, Inc. agrees to provide Water and Sewer Service to the above Service Address in accordance with The Florida Department of Environmental Protections requirements.

You, the user, agree to pay for these services per this contract, prevent waste of our utility services and observe the Lawn watering restriction imposed by the St. Johns River Water Management District's "Think Two Program" which allows lawn watering 2 hours -a-day for two days per week. Fees will be assessed for violation of these rules.

Your service connection statement is due on the first of each month. Failure to receive a statement shall not relieve a customer from the duty to timely pay the rates and fees on their account.

- (1) A late fee of \$10.00 will be charged on all accounts not paid by the 15<sup>th</sup> of each month.
- (2) Service will be interrupted on over-due accounts not paid by the 10<sup>th</sup> of the following month.
- (3) If service is terminated, a \$30.00 reconnection fee will be charged.
- (4) A charge of \$15.00 will be assessed on any returned check.
- (5) An account deposit in the amount of two months service will be due upon your service being disconnected more than one time.
- (6) The customer will be responsible for any and all collection costs applied to delinquent payments PLUS an additional 35% Administration charge.
- (7) Your payments are to be made into the collection mailbox located at;  
528 Majestic Oak Parkway, St. Augustine, Florida 32092 OR you can mail them to this same address.

Sincerely,

Jon Stump, President



# Orangedale Utilities, Inc.

528 Majestic Oak Parkway  
St. Augustine, Florida 32092

Cell 904-509-2417

December 1, 2008

Dear Customers,

Please note that our phone numbers have changed.


Please direct any questions you may have regarding the installation of the water meters to Orangedale Utilities, Inc. at the address above or call during regular business hours (9 am / 4pm).

The questions we have received are answered below:

- 1/ The meters should all be installed by the end of February , 2009. We expect to be charging for services based on the new meters by March 1, 2009.
- 2/ All accounts will be charged \$450.00 for a water meter on January 1, 2009.
- 3/ The offer of the \$50.00 Discount (Option 1) for early payment in full expires on December 15, 2008. If you do not take advantage of Option 1 you may choose Option 2.
- 4/ Option 2 - When you pay your water bill in January 2009 you may pay an additional \$119.00. This will be the first of four equal payments due again April 1<sup>st</sup>, July 1<sup>st</sup> and October 1<sup>st</sup>.
- 5/ All accounts not selecting Option 1 or Option 2 will be charged \$14.72 (in addition to the monthly water usage amount) for a period of 36 months for the meter.
- 6/ Just like a well or septic tank, the meter becomes part of your capital improvements, the water meter stays with the lot for use by future owners. After installation, Orangedale Utilities, Inc becomes responsible for its maintenance and certification.
- 7/ Each lot owner will continue to be responsible for the repair and maintenance of the water line to your home from the meter box. Your responsibility has always been from the point where your water line leaves the water meter box and this will continue to be the case.
- 8/ Only Orangedale Utilities, Inc. and its authorized agents may open any water meter box.

Sincerely,

Jon Stump, President

A large, bold, handwritten signature in black ink, appearing to be the letter 'D' with a horizontal stroke at the bottom, likely representing the name Jon Stump.

# Orangedale Utilities, Inc.

528 Majestic Oak Parkway, St. Augustine, Florida 32092

August 3, 2009

Dear \_\_\_\_\_

your home averaged \_\_\_\_\_ gallons per month.

We have been contacted by the Florida Public Service Commission and it looks like they may allow us to use the new water meters soon, based on the new St. Johns County Rates plus 10%.

We have read the meters which have been in service for just over three months and have used this three month average to let you know how much your water bill could be.

Please understand, your home could have leaking faucets or toilets and this is your chance to have these items repaired **BEFORE** we begin using the meter volume as the basis for billing.

Homes which used 5,000 gal/month will have a water usage bill of:

\$22.53 base water and sewer	=	\$22.53
\$2.92 per thousand gallons for water x 5	=	\$14.60
\$3.48 per thousand gallons of sewage x 5	=	\$17.40
10% surcharge	=	\$ 5.46
Total Bill (not including meter install fees) -----		\$59.99





Homes which used 10,000 gal/month will have a water usage bill of:

\$22.53 base water and sewer	=	\$22.53	
\$3.41 per thousand gallons for water x 10	=	\$34.10	
\$3.48 per thousand gallons of sewage x 10	=	\$34.80	
10% surcharge	=	9.14	
Total Bill (not including meter install fees)	-----		\$100.57

Homes which used 15,000 gal/month will have a water usage bill of:

\$22.53 base water and sewer	=	\$22.53	
\$3.65 per thousand gallons for water x 15	=	\$ 54.75	
\$3.48 per thousand gallons of sewage x 15	=	\$ 52.20	
10% surcharge	=	\$ 12.95	
Total Bill (not including meter install fees)	-----		\$ 142.43

There are higher rates for higher usages and it is in your best interest to conserve as much water as possible.

Sincerely,

Jon B. Stump (904) 509-2417

NAME OF COMPANY Orangetdale Utilities, Inc.  
 WATER TARIFF

ORIGINAL SHEET NO. 17.0

SERVICE AVAILABILITY FEES AND CHARGES

Description	Refer to Service Availability Policy	
	Amount	Sheet No./Rule No.
<u>Back-Flow Preventor Installation Fee</u>		
5/8" x 3/4" .....	\$	Cost plus 20%
1" .....	\$	N/A
1 1/2" .....	\$	N/A
2" .....	\$	N/A
Over 2" .....	\$ <sup>1</sup>	N/A
<u>Customer Connection (Tap-in) Charge</u>		
5/8" x 3/4" metered service .....	\$	N/A
1" metered service .....	\$	N/A
1 1/2" metered service .....	\$	N/A
2" metered service .....	\$	N/A
Over 2" metered service .....	\$ <sup>1</sup>	N/A
<u>Guaranteed Revenue Charge</u>		
With Prepayment of Service Availability Charges:		
Residential-per ERC/month ( _ GPD) .....	\$	N/A
All others-per gallon/month .....	\$	N/A
Without Prepayment of Service Availability Charges:		
Residential-per ERC/month ( _ GPD) .....	\$	N/A
All others-per gallon/month .....	\$	N/A
<u>Inspection Fee</u> .....	\$	50 <sup>00</sup>
<u>Main Extension Charge</u>		
Residential-per ERC ( _ GPD) .....	\$	N/A
All others-per gallon .....	\$	N/A
or		
Residential-per lot ( _ foot frontage) .....	\$	N/A
All others-per front foot .....	\$	N/A
<u>Meter Installation Fee</u>		
5/8" x 3/4" .....	\$	
1" .....	\$	N/A
1 1/2" .....	\$	N/A
2" .....	\$	N/A
Over 2" .....	\$ <sup>1</sup>	N/A
<u>Plan Review Charge</u> .....	\$ <sup>1</sup>	N/A
<u>Plant Capacity Charge</u>		
Residential-per ERC ( _ GPD) .....	\$	N/A
All others-per gallon .....	\$	N/A
<u>System Capacity Charge</u>		
Residential-per ERC ( _ GPD) .....	\$	N/A
All others-per gallon .....	\$	N/A

\$ 450<sup>00</sup>

<sup>1</sup>Actual Cost is equal to the total cost incurred for services rendered.

EFFECTIVE DATE - December 1, 2009

TYPE OF FILING - GRANDFATHER

DOCUMENT NUMBER DATE  
 11833 DEC-98  
 FPSC-COMMISSION CLERK

Jon Stump  
 ISSUING OFFICER  
 Pres.  
 TITLE